

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outlines the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons between FY 1996 and FY 2006.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



**Legislative Services Office
Budget & Policy Analysis
Staff Assignments**

Jeff Youtz, SupervisorDirect: 334-4743

Governor's Office, Division of Financial Mgmt, Legislative Branch

Richard BurnsDirect: 334-4742

*Department of Correction, Judicial Branch, Department of Juvenile
Corrections, Idaho State Police, State Appellate Public Defender,
Attorney General, Military Division*

Ray HoustonDirect: 334-4741

*Department of Environmental Quality, Department of Fish & Game,
Endowment Fund Investment Board, Department of Lands,
Department of Water Resources, Department of Agriculture, Soil
Conservation Commission, Office of Species Conservation*

Cathy Holland-SmithDirect: 334-4731

*Vocational Rehabilitation, Indigent Health Care, Department of
Health and Welfare, Public Health Districts, Veterans Services,
Commission on Aging, Commission for the Blind and Visually
Impaired, Millennium Fund,*

Jason HancockDirect: 334-4739

*Superintendent of Public Instruction, State Board of Education, Public
School Support, School for the Deaf and the Blind, Educational
Public Broadcasting, Historical Society, State Library, Department of
Revenue & Taxation*

Matt FreemanDirect: 334-4740

*College and Universities, Community College Support, Agricultural
Research & Extension, Professional-Technical Education, Health
Education Programs, Special Programs, Division of Human
Resources*

Eric MilsteadDirect: 334-4746

*Department of Commerce & Labor, Public Utilities Commission,
Transportation Department, Department of Administration,
Permanent Building Fund, Capitol Commission, Department of Parks
and Recreation, Division of Building Safety*

Amy CastroDirect: 334-4745

*Dept of Finance, Dept of Insurance, Lieutenant Governor, State
Treasurer, State Controller, Secretary of State, PERSI, Commission
on the Arts, Human Rights Commission, State Liquor Dispensary,
Women's Commission, Industrial Commission, General Boards,
Medical Boards, Regulatory Boards, State Lottery Commission*

Larry Eld, Data Systems CoordinatorDirect: 334-4738

Lisa Kauffman, Administrative AssistantDirect: 334-3531

Table of Contents

Section I

| | |
|--|----|
| State Revenues and Expenditures | 5 |
| General Fund Revenue | 6 |
| General Fund Appropriations | 7 |
| All Funds Revenue | 8 |
| All Funds Appropriations | 9 |
| General Fund 17-Year History and Trend Comparisons | 10 |
| General Fund Revenue Table | 12 |
| Current Budget Scenario | 14 |
| State & Local Tax Collections & Distributions | 16 |
| Tax Burden | 19 |
| Sales Tax Rates & History of Changes | 20 |
| Sales Tax Rate History and Distribution | 21 |
| State Revenue Sharing | 24 |
| Sales Tax Exceptions & Exemptions | 26 |
| Change in Employee Compensation History | 28 |
| Budget Stabilization Fund | 29 |
| Idaho's Endowment Trusts | 30 |
| Idaho Budget Process | 32 |

Section II

| | |
|---------------------------------|----|
| Functional Areas | 35 |
| Education | 37 |
| Health and Human Services | 61 |
| Public Safety | 69 |
| Natural Resources | 77 |
| Economic Development | 89 |
| General Government | 95 |

Section III

| | |
|--|-----|
| State Facts & Demographics | 105 |
| Idaho Facts | 107 |
| County and County Seat Populations | 108 |
| Idaho's 20 Largest Cities & NW Population Highlights | 109 |
| 2004 Legislature Statistics | 110 |
| Idaho Legislative Staff Organizational Chart | 111 |
| State Rankings | 112 |

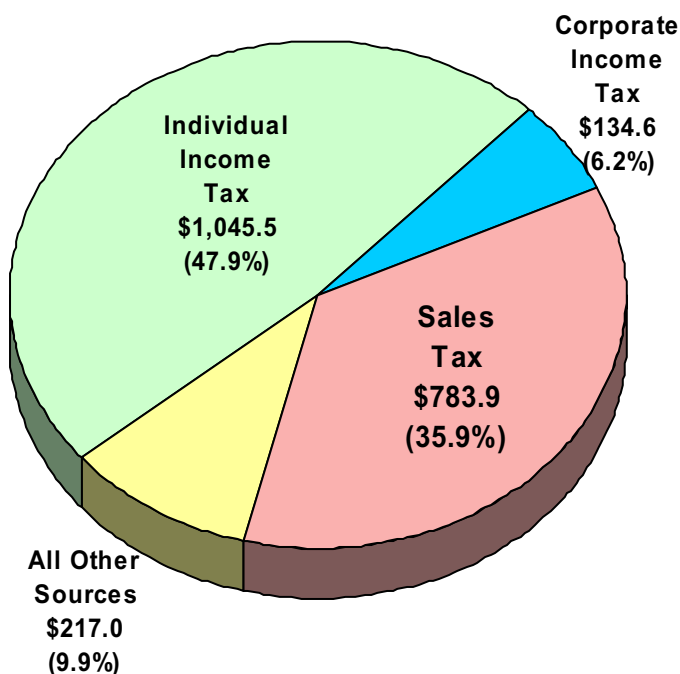
Section I

State Revenues & Expenditures

| | |
|---|----|
| General Fund Revenue | 6 |
| General Fund Appropriations | 7 |
| All Funds Revenue | 8 |
| All Funds Appropriations | 9 |
| General Fund 17-Year History and Trend Comparison | 10 |
| General Fund Revenue Table | 12 |
| Current Budget Scenario | 14 |
| State & Local Tax Collections & Distributions | 16 |
| Tax Burden | 19 |
| Idaho Tax Rates & History of Changes | 20 |
| Sales Tax Rate History and Distribution | 21 |
| State Revenue Sharing | 24 |
| Sales Tax Exceptions & Exemptions | 26 |
| Change in Employee Compensation History | 28 |
| Budget Stabilization Fund | 29 |
| Idaho's Endowment Trusts | 30 |
| Idaho Budget Process | 32 |

FY 2006 General Fund Revenues

Projected Revenues at Sine Die = \$2,180,928,300



General Fund Revenues (Millions)

| <u>By Revenue Source</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---------------------------|------------------|------------------|---------------------|--------------------|
| Individual Income Tax | \$650.9 | \$1,045.5 | 4.9% | 60.6% |
| Corporate Income Tax | 152.0 | 134.6 | (1.2%) | (11.5%) |
| Sales Tax | 463.0 | 783.9 | 5.4% | 69.3% |
| All Other Sources | 85.0 | 217.0 | 9.8% | 155.2% |
| Projected Revenues | \$1,350.9 | \$2,180.9 | 4.9% | 61.4% |

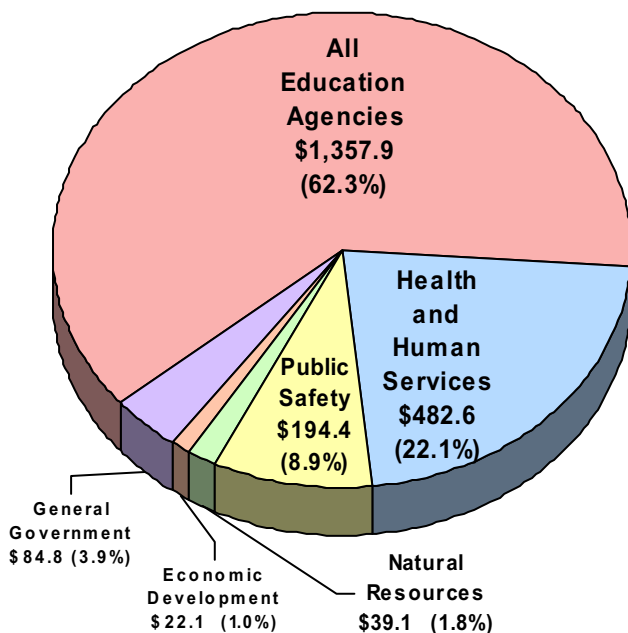
Totals may not add due to rounding

Annual % Chg is the annual compound rate at which the FY 1996 actual collections would have to change to reach the FY 2006 projections.

FY 2006 General Fund Appropriations

Total Appropriations = \$2,180,928,300

Functional Areas of Government



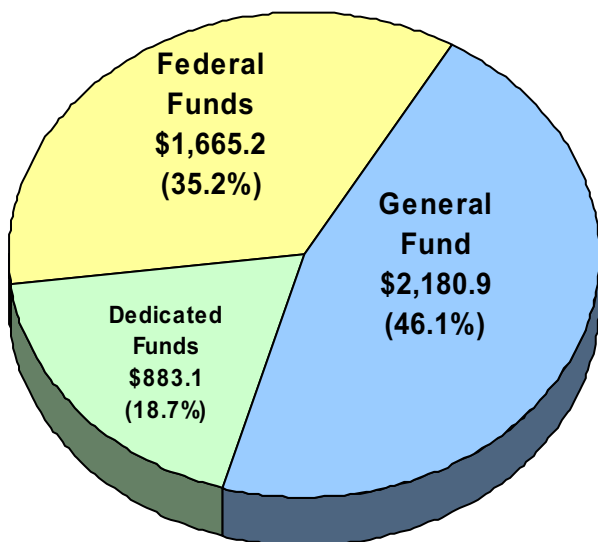
General Fund Appropriations (Millions)

| <u>By Functional Area</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|-----------------------------|------------------|------------------|-------------------------|------------------------|
| All Education Agencies | \$923.8 | \$1,357.9 | 3.9% | 47.0% |
| Health and Human Services | 239.3 | 482.6 | 7.3% | 101.7% |
| Public Safety | 104.9 | 194.4 | 6.4% | 85.3% |
| Natural Resources | 24.5 | 39.1 | 4.8% | 59.2% |
| Economic Development | 7.3 | 22.1 | 11.8% | 205.4% |
| General Government | 49.0 | 84.8 | 5.6% | 73.0% |
| Total Appropriations | \$1,348.8 | \$2,180.9 | 4.9% | 61.7% |

Totals may not add due to rounding

FY 2006 All Funds Revenue

Total Revenues = \$4,729,301,800



Sources of Revenue (Millions)

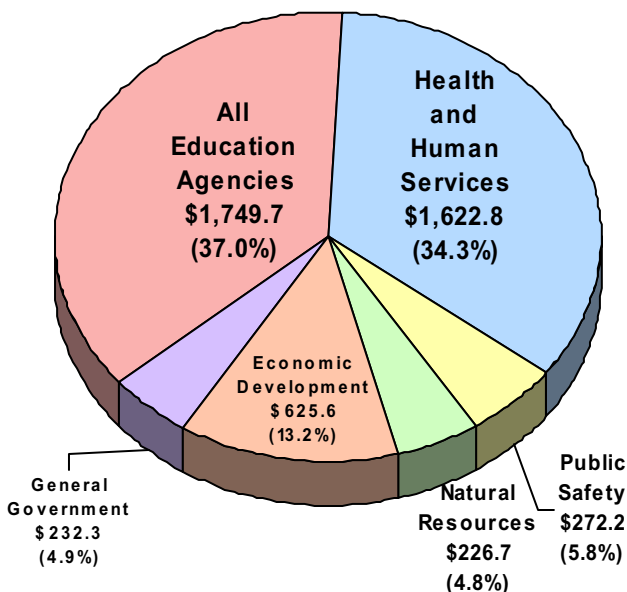
| <u>By Fund Source</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|-----------------------|------------------|------------------|-------------------------|------------------------|
| General Fund | \$1,348.8 | \$2,180.9 | 4.9% | 61.7% |
| Dedicated Funds | 611.8 | 883.1 | 3.7% | 44.3% |
| Federal Funds | 704.9 | 1,665.2 | 9.0% | 136.2% |
| Total Revenues | \$2,665.5 | \$4,729.3 | 5.9% | 77.4% |

Totals may not add due to rounding

FY 2006 All Funds Appropriations

Total Appropriations = \$4,729,301,800

Functional Areas of Government



All Funds Appropriations (Millions)

| By Functional Area | FY 1996 | FY 2006 | Annual % Chg | Total % Chg |
|-----------------------------|------------------|------------------|--------------|--------------|
| All Education Agencies | \$1,125.8 | \$1,749.7 | 4.5% | 55.4% |
| Health and Human Services | 728.1 | 1,622.8 | 8.3% | 122.9% |
| Public Safety | 138.7 | 272.2 | 7.0% | 96.3% |
| Natural Resources | 112.0 | 226.7 | 7.3% | 102.4% |
| Economic Development | 358.0 | 625.6 | 5.7% | 74.8% |
| General Government | 202.9 | 232.3 | 1.4% | 14.4% |
| Total Appropriations | \$2,665.5 | \$4,729.3 | 5.9% | 77.4% |

Totals may not add due to rounding

General Fund 17-Year History

*Original Appropriations from 1990 through 2006
(Dollars are expressed in millions)*

| Fiscal Year | Public Schools | Higher Education | Health & Welfare* | Adult/Juv Correction | All Other Agencies | Total |
|-------------------------|----------------|------------------|-------------------|----------------------|--------------------|-----------|
| Original Appropriations | | | | | | |
| 2006 | \$987.1 | \$228.9 | \$457.7 | \$152.2 | \$355.0 | \$2,180.9 |
| 2005 | \$964.7 | \$223.4 | \$407.6 | \$142.8 | \$343.8 | \$2,082.3 |
| 2004 | \$943.0 | \$218.0 | \$375.8 | \$140.6 | \$326.7 | \$2,004.1 |
| 2003 | \$920.0 | \$213.6 | \$359.6 | \$145.0 | \$329.7 | \$1,967.9 |
| 2002 | \$933.0 | \$236.4 | \$358.0 | \$147.3 | \$369.6 | \$2,044.3 |
| 2001 | \$873.5 | \$215.0 | \$282.1 | \$123.2 | \$310.2 | \$1,804.0 |
| 2000 | \$821.1 | \$202.0 | \$270.7 | \$108.5 | \$272.4 | \$1,674.7 |
| 1999 | \$796.4 | \$192.9 | \$252.7 | \$106.4 | \$262.4 | \$1,610.8 |
| 1998 | \$705.0 | \$178.6 | \$236.6 | \$90.3 | \$228.4 | \$1,438.9 |
| 1997 | \$689.5 | \$178.0 | \$238.5 | \$78.6 | \$228.1 | \$1,412.7 |
| 1996 | \$664.0 | \$171.0 | \$224.3 | \$73.5 | \$216.0 | \$1,348.8 |
| 1995 | \$620.5 | \$164.5 | \$226.9 | \$50.3 | \$202.0 | \$1,264.2 |
| 1994 | \$528.0 | \$146.0 | \$192.5 | \$44.2 | \$173.9 | \$1,084.6 |
| 1993 | \$497.0 | \$139.0 | \$163.9 | \$37.5 | \$169.7 | \$1,007.1 |
| 1992 | \$487.5 | \$141.4 | \$146.9 | \$37.5 | \$174.1 | \$987.4 |
| 1991 | \$450.1 | \$133.3 | \$132.7 | \$32.3 | \$161.1 | \$909.5 |
| 1990 | \$394.3 | \$115.5 | \$101.1 | \$25.1 | \$137.7 | \$773.7 |

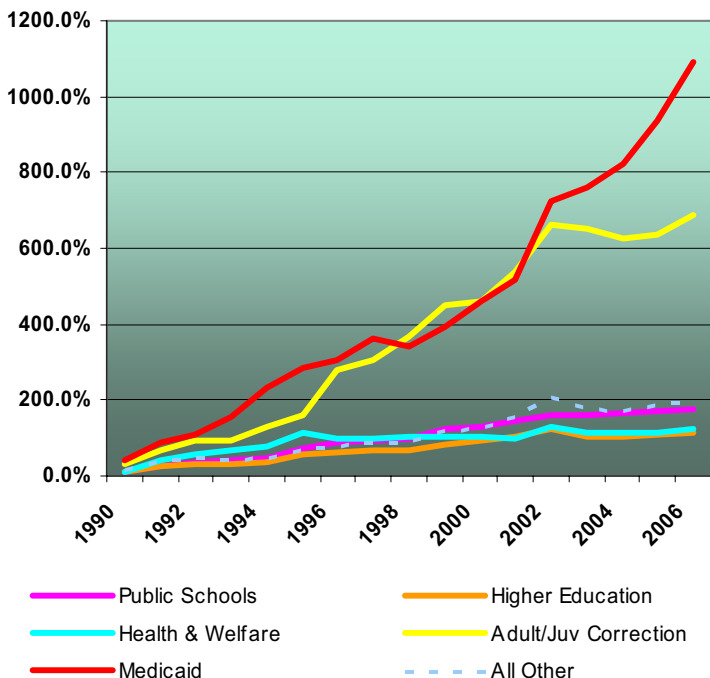
Percentage of Total

| | | | | | | |
|------|-------|-------|-------|------|-------|--------|
| 2006 | 45.3% | 10.5% | 21.0% | 7.0% | 16.3% | 100.0% |
| 2005 | 46.3% | 10.7% | 19.6% | 6.9% | 16.5% | 100.0% |
| 2004 | 47.1% | 10.9% | 18.8% | 7.0% | 16.3% | 100.0% |
| 2003 | 46.8% | 10.9% | 18.3% | 7.4% | 16.8% | 100.0% |
| 2002 | 45.6% | 11.6% | 17.5% | 7.2% | 18.1% | 100.0% |
| 2001 | 48.4% | 11.9% | 15.6% | 6.8% | 17.2% | 100.0% |
| 2000 | 49.0% | 12.1% | 16.2% | 6.5% | 16.3% | 100.0% |
| 1999 | 49.4% | 12.0% | 15.7% | 6.6% | 16.3% | 100.0% |
| 1998 | 49.0% | 12.4% | 16.4% | 6.3% | 15.9% | 100.0% |
| 1997 | 48.8% | 12.6% | 16.9% | 5.6% | 16.1% | 100.0% |
| 1996 | 49.2% | 12.7% | 16.6% | 5.4% | 16.0% | 100.0% |
| 1995 | 49.1% | 13.0% | 17.9% | 4.0% | 16.0% | 100.0% |
| 1994 | 48.7% | 13.5% | 17.7% | 4.1% | 16.0% | 100.0% |
| 1993 | 49.3% | 13.8% | 16.3% | 3.7% | 16.9% | 100.0% |
| 1992 | 49.4% | 14.3% | 14.9% | 3.8% | 17.6% | 100.0% |
| 1991 | 49.5% | 14.7% | 14.6% | 3.6% | 17.7% | 100.0% |
| 1990 | 51.0% | 14.9% | 13.1% | 3.2% | 17.8% | 100.0% |

**Juvenile Corrections moved from Health and Welfare to "Adult & Juv Corrections" in FY 1996, and the Department of Environmental Quality and Veterans Services moved to "All Other Agencies" in FY 2001.*

General Fund 17-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage change over FY 1989 levels



- ◆ By far, the largest budget increases in state government in the past seventeen years have been in the area of Medicaid and Adult & Juvenile Corrections with Medicaid growing by 1,090% and Corrections by 688%.
- ◆ As a consequence, the facing table shows that the percent of our General Fund going to Public Schools and Higher Education has decreased to accommodate Medicaid and Corrections.
- ◆ It is also important to note that the Department of Health and Welfare, without Medicaid, made up 8% of the state General Fund budget in 1990, but has since declined to 5.8% in 2006. So Medicaid growth is also squeezing other DHW expenditures.
- ◆ Medicaid made up 5% of the state General Fund budget in 1990. Today, that figure has grown to just over 15%.
- ◆ Adult and Juvenile Corrections made up 3.2% of the state General Fund budget in 1990, but has since increased to 7% of the state budget in 2006.

General Fund Revenues (\$ in Millions)

| Source | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | FY 1996 | FY 1997 | FY 1998 | FY 1999 | FY 2000 |
| Individual | | | | | |
| Income Tax | \$650.85 | \$704.82 | \$776.19 | \$841.87 | \$960.16 |
| % Change | 9.1% | 8.3% | 19.3% | 8.5% | 14.1% |
| Corporate | | | | | |
| Income Tax | \$151.98 | \$122.36 | \$117.29 | \$95.44 | \$124.87 |
| % Change | 15.5% | (19.5%) | (22.8%) | (18.6%) | 30.8% |
| Sales Tax | \$463.00 | \$476.73 | \$496.81 | \$588.80 | \$627.50 |
| % Change | (3.9%) | 3.0% | 7.3% | 18.5% | 6.6% |
| Cigarette Tax | \$7.48 | \$7.49 | \$7.48 | \$7.23 | \$7.30 |
| Tobacco Tax | --- | --- | --- | --- | --- |
| Beer Tax | \$1.62 | \$1.63 | \$1.62 | \$1.68 | \$1.75 |
| Wine Tax | \$1.52 | \$1.66 | \$1.80 | \$1.90 | \$1.96 |
| Liquor Profits | \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$4.95 |
| Product Taxes | \$15.57 | \$15.73 | \$15.85 | \$15.76 | \$15.96 |
| % Change | 3.9% | 1.0% | 1.8% | (0.6%) | 1.3% |
| Kilowatt-Hour | \$2.89 | \$2.97 | \$3.24 | \$2.89 | \$2.77 |
| Mine License | \$0.80 | \$0.66 | \$0.96 | \$1.98 | (\$0.66) |
| Treas Interest | \$18.54 | \$18.24 | \$17.93 | \$18.69 | \$21.56 |
| Judicial | \$4.24 | \$4.71 | \$5.02 | \$5.13 | \$5.31 |
| Insur. Premium | \$36.13 | \$40.26 | \$42.85 | \$45.47 | \$46.43 |
| State Police | \$1.05 | \$1.14 | \$1.15 | \$1.16 | \$1.30 |
| Sec of State | \$0.94 | \$0.03 | \$0.03 | \$0.01 | \$0.02 |
| Unclaimed Prop | \$1.39 | \$0.83 | \$1.17 | \$1.59 | \$2.31 |
| Estate Tax | --- | --- | --- | --- | --- |
| Ag Eq Exempt | --- | --- | --- | --- | --- |
| Other | \$3.57 | \$3.38 | \$3.67 | \$5.66 | \$13.42 |
| Misc. Revenue | \$69.55 | \$72.22 | \$76.02 | \$82.58 | \$92.46 |
| % Change | 9.6% | 3.8% | 9.3% | 8.6% | 12.0% |
| Total | | | | | |
| General Fund | \$1,350.95 | \$1,391.86 | \$1,482.16 | \$1,624.45 | \$1,820.95 |
| % Change | 4.9% | 3.0% | 9.7% | 9.6% | 12.1% |

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

| <i>Actual</i> | | | | | <i>Forecast*</i> |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| FY 2001 | FY 2002 | FY 2003 | FY 2004 | FY 2005 | FY 2006 |
| \$1,023.97 | \$835.85 | \$837.80 | \$902.13 | \$1,035.54 | \$1,089.90 |
| 6.6% | (18.4%) | 0.2% | 5.4% | 14.8% | 5.2% |
| \$141.53 | \$76.30 | \$93.13 | \$103.02 | \$139.56 | \$155.80 |
| 13.3% | (46.1%) | 22.1% | 3.8% | 35.5% | 11.6% |
| \$647.29 | \$657.12 | \$700.24 | \$886.08 | \$950.83 | \$827.80 |
| 3.2% | 1.5% | 6.6% | 23.6% | 7.3% | (12.9%) |
| \$7.98 | \$8.00 | \$8.26 | \$30.04 | \$7.81 | \$8.10 |
| \$4.06 | \$4.31 | \$4.67 | \$5.49 | \$5.75 | \$5.60 |
| \$1.82 | \$1.88 | \$1.91 | \$1.96 | \$1.95 | \$2.00 |
| \$1.90 | \$1.88 | \$1.97 | \$2.14 | \$2.33 | \$2.40 |
| \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$4.95 | \$4.95 |
| \$20.71 | \$21.02 | \$21.75 | \$44.57 | \$22.79 | \$23.05 |
| 29.8% | 1.5% | 3.5% | 109.6% | (48.9%) | 1.1% |
| \$1.80 | \$1.79 | \$1.80 | \$1.83 | \$1.53 | \$1.70 |
| \$0.12 | \$0.82 | \$0.04 | \$0.07 | \$0.03 | \$0.05 |
| \$22.30 | \$11.30 | \$2.98 | \$4.97 | \$8.92 | \$11.00 |
| \$5.49 | \$5.19 | \$5.29 | \$4.98 | \$4.66 | \$4.45 |
| \$55.88 | \$55.37 | \$59.49 | \$62.77 | \$60.85 | \$59.14 |
| \$1.22 | \$1.36 | \$1.39 | \$1.61 | \$1.64 | \$1.66 |
| \$2.01 | \$2.03 | \$2.14 | \$2.39 | \$2.69 | \$2.90 |
| \$5.81 | \$0.88 | \$3.76 | \$3.69 | \$9.83 | \$3.50 |
| \$35.81 | \$7.59 | \$13.65 | \$4.43 | \$3.30 | \$1.00 |
| --- | (\$10.09) | (\$13.45) | (\$13.45) | --- | --- |
| \$20.71 | \$23.78 | \$20.49 | \$74.57 | \$25.53 | \$21.72 |
| \$151.15 | \$100.02 | \$97.58 | \$147.87 | \$118.98 | \$107.12 |
| 63.5% | (33.8%) | (2.4%) | 40.9% | (19.5%) | (10.0%) |
| \$1,984.65 | \$1,690.31 | \$1,750.50 | \$2,083.65 | \$2,267.70 | \$2,203.67 |
| 9.0% | (14.8%) | 3.6% | 19.0% | 8.8% | (2.8%) |

* Revised DFM forecast *Idaho Outlook* , August 2005

Current Budget Scenario

FY 2005:

Fueled by unprecedented strength in revenue growth for the spring months, the year-end balance for fiscal year 2005 exceeded \$210 million, twice the amount estimated during the Legislative Session. Overall, the FY 2005 baseline revenues increased an astonishing 12.8% over the previous year, far exceeding the original 7.8% estimate.

Because the ending balance exceeded the estimate by more than \$24 million, a contingency one percent, one-time salary increase will be funded for state employees and public schools, which was the only compensation measure approved by the Legislature.

The key philosophical approach taken in the budget process was to keep a tight lid on spending to allow economic growth and subsequent increased revenue collections to replace the revenues generated by the temporary two-year sales tax increase. That sales tax increase expired at the end of FY 2005, and given the surge in revenues this spring, current estimates for FY 2006 indicate that the expiration of the sales tax will be much less problematic than originally anticipated.

REVENUES

| | |
|-------------------|----------------|
| Beginning Balance | \$ 100,244,100 |
|-------------------|----------------|

FY 2005 Actual Revenue Collections

| | |
|-------------------------|---------------|
| 12.8% over FY 2004 base | 2,080,659,600 |
|-------------------------|---------------|

| | |
|----------------------------|-------------|
| HB 400- Sales Tax Increase | 187,032,000 |
|----------------------------|-------------|

| | |
|-------------------------------|--------------|
| Transfer to IDWR Rev Dev Fund | (21,800,000) |
|-------------------------------|--------------|

| | |
|-------------------------------------|--------------|
| Transfer to Budget Stabization Fund | (20,971,000) |
|-------------------------------------|--------------|

| | |
|-------------------------------------|-----------|
| All other transfers and adjustments | (400,100) |
|-------------------------------------|-----------|

| | |
|----------------|------------------|
| TOTAL REVENUES | \$ 2,324,764,600 |
|----------------|------------------|

APPROPRIATIONS

| | |
|---------------------|------------------|
| Actual Expenditures | \$ 2,110,361,500 |
|---------------------|------------------|

| | |
|------------------------------|----------------|
| <u>ENDING BALANCE</u> | \$ 214,403,100 |
|------------------------------|----------------|

Current Budget Scenario

FY 2006:

Fiscal Year 2006 will have a strong beginning balance of just over \$214 million. The original revenue estimate for FY 2006 was based on a 5.1% increase over estimated FY 2005 revenues. The most recent revised revenue estimate for FY 2006, developed by DFM in late August, is now projecting a 5.4% increase over the much higher FY 2005 actual collections.

The spending blueprint approved by the Legislature for FY 2006 reflects a 3.1% increase over the final FY 2005 appropriation. Included in this very lean "maintenance level" budget plan are increases for state employee health insurance costs, a one-time one percent salary increase for state employees and public schools, statutory increases for Medicaid and public schools, an enrollment workload adjustment for higher education, and direct costs of keeping pace with inmate growth in corrections.

Using this current revenue estimate to support the original appropriations (without supplementals), the state would have a \$192.8 million balance at the end of FY 2006.

REVENUES

| | |
|---------------------------------------|-----------------------|
| Beginning Balance | \$ 214,403,100 |
| FY 2006 Revenue Estimate | |
| 5.4% over FY 2005 base | 2,194,250,000 |
| Sales tax incr. (one month only) | 17,540,000 |
| Sales tax exemptions | (8,125,000) |
| Transfer to Budget Stabilization Fund | (22,676,900) |
| All other transfers, adjustments | (7,600,000) |
| Total General Funds Available | <hr/> \$2,387,791,200 |

APPROPRIATIONS

| | |
|--|------------------------|
| Original FY 2006 Appropriations | \$ 2,180,928,300 |
| Plus one-time 1% CEC | 14,072,800 |
| Total Appropriations | <hr/> \$ 2,195,001,100 |

| | |
|--|----------------|
| <u>ESTIMATED ENDING BALANCE</u> | \$ 192,790,100 |
|--|----------------|

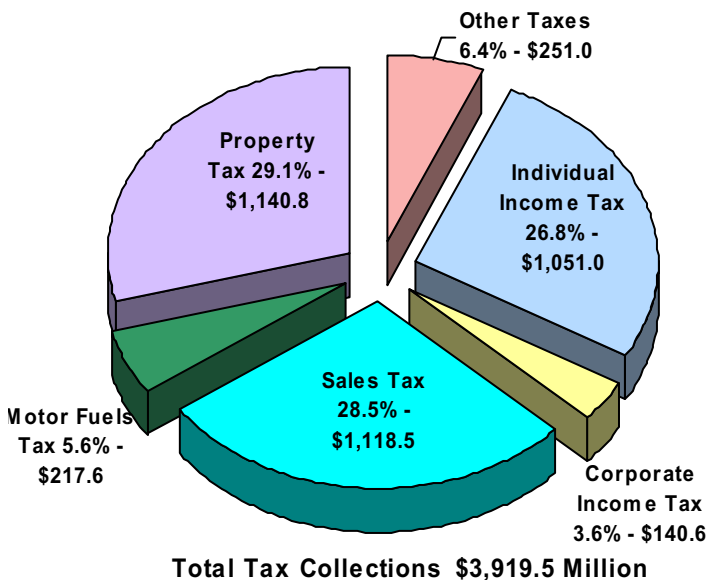
Fiscal Year 2005 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

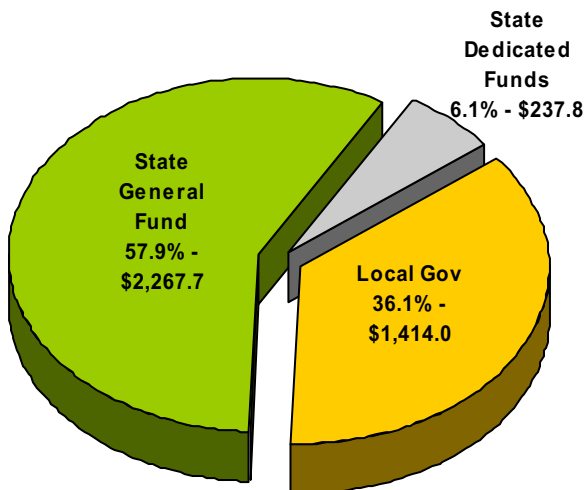
\$ Millions

| | |
|--|------------------|
| FY 2005 Revenue Collections | 3,919.5 |
| Less Local Property Tax Charges | (1,140.8) |
| Less Transfers to Local Government | |
| Revenue Sharing (11.5% sales tax) | (128.5) |
| Motor Fuel Revenue | (79.1) |
| Liquor Profits to Locals (FY04) | (17.4) |
| Sales Tax to Circuit Breaker | (15.0) |
| Boise Auditorium, Local Option | (14.1) |
| Ag Equipment Exemption to schools | (6.9) |
| Ag Equipment Exemption to counties | (6.5) |
| Inc. Tax on Lottery to County Juv J | (5.1) |
| Estate Tax to Counties | (0.6) |
| Subtotal Assistance to Local Gov | (273.2) |
| Less Dedicated State Funds | |
| Motor Fuel Revenue | (138.5) |
| Permanent Building Fund | (30.7) |
| <i>(income, sales, cig, beer, lottery)</i> | |
| Cigarette, Liquor, Tobacco, Lottery | (23.5) |
| RR Car Tax. to Public Schools | |
| Idaho Travel and Convention | (5.7) |
| Cig & Tob Tax to Juv. Probation | (4.6) |
| Water Pollution Control (sales tax) | (4.8) |
| Liquor Profits to Comm Colleges | (0.3) |
| Other Dedicated Funds | (29.7) |
| Subtotal State Dedicated Funds | (237.8) |
| FY 2005 General Fund Revenues | 2,267.7 |

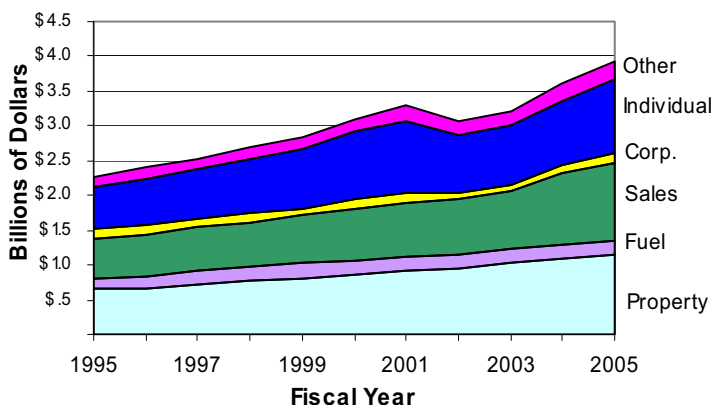
FY 2005 Major State & Local Tax Collections (\$ Millions)



FY 2005 Major State and Local Tax Distribution



Major State and Local Tax Collections 1995-2005



- Over the ten-year period from FY 1995 to FY 2005, major state and local taxes were up 73% or 5.6% annually, from \$2.3 billion to \$3.9 billion. Individual income tax collections grew at an annual (compound) rate of 5.7% and corporate grew at a .6% annual rate. Sales taxes grew at a rate of 6.9% annually while property tax charges grew at 5.8% and motor fuels grew at 3.1% during the same period.

| Fiscal Year | Local Property Tax | Motor Fuel Tax | Sales Tax | Corporate Income Tax | Individual Income Tax | Other Taxes | Total Major State/Local Taxes |
|-------------|--------------------|----------------|-----------|----------------------|-----------------------|-------------|-------------------------------|
| 1995 | \$.652 | \$.161 | \$.574 | \$.132 | \$.601 | \$.144 | \$2.264 |
| 1996 | \$.664 | \$.171 | \$.601 | \$.152 | \$.656 | \$.151 | \$2.394 |
| 1997 | \$.715 | \$.205 | \$.623 | \$.123 | \$.709 | \$.154 | \$2.528 |
| 1998 | \$.764 | \$.201 | \$.653 | \$.118 | \$.781 | \$.164 | \$2.681 |
| 1999 | \$.807 | \$.214 | \$.702 | \$.096 | \$.847 | \$.172 | \$2.839 |
| 2000 | \$.860 | \$.212 | \$.747 | \$.126 | \$.966 | \$.178 | \$3.089 |
| 2001 | \$.914 | \$.207 | \$.775 | \$.142 | \$1.031 | \$.233 | \$3.302 |
| 2002 | \$.949 | \$.211 | \$.788 | \$.077 | \$.842 | \$.192 | \$3.059 |
| 2003 | \$1.021 | \$.210 | \$.836 | \$.094 | \$.844 | \$.196 | \$3.201 |
| 2004 | \$1.081 | \$.218 | \$1.029 | \$.104 | \$.908 | \$.274 | \$3.613 |
| 2005 | \$1.141 | \$.218 | \$1.119 | \$.141 | \$1.051 | \$.251 | \$3.920 |

- After a decrease of 7.4% in FY 2002, major state and local tax collections were up by 4.6% in FY 2003, 12.9% in FY 2004 and 8.5% in FY 2005. Corporate income taxes led the percent increase from last year at 35.5% followed by individual income tax at 15.7%. Sales tax was next at 8.7% and local property tax followed at 5.5%. Motor fuels revenues were flat at 0% over the previous year and other taxes fell by 8.3% due to a one-time transfer of \$50 million in federal grants last year.

Tax Burden

| Type of Tax | Based on Income | | Based on Population | | Number of States* with Tax |
|-------------------|----------------------|------|------------------------|------|-------------------------------------|
| | % of U.S. Average | Rank | % of U.S. Average | Rank | |
| Individual Income | 108.9 | 22 | 89.0 | 30 | 44 |
| Corporate Income | 71.5 | 30 | 58.5 | 34 | 47 |
| Sales | 93.7 | 27 | 76.6 | 39 | 47 |
| Motor Vehicles | 172.8 | 3 | 141.3 | 8 | 51 |
| Property | 90.1 | 31 | 73.6 | 37 | 51 |
| Overall | 95.4 | 38 | 78.0 | 44 | 51 |

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts an annual tax burden study which compares Idaho's taxes to the national average after adjusting for differences in income or population among the states (*Comparative Tax Potential: Fiscal Year 2002*, Alan Dornfest, August 2004). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho is 18.3% lower than the U.S. average.
- ◆ The study reveals that Idaho levies steeper motor vehicles taxes than most other states. This comparison takes registration fees into account, but not sales taxes, or personal property taxes. A June 2002 comparison by the Washington State Department of Transportation put Idaho at 15th based on Fuel Tax Rates alone.
- ◆ Idaho's income tax and overall tax burdens fell significantly since the last survey (FY 2000—16th for Individual, 21st for Corporate, 20th overall). This was undoubtedly due, to a great degree, to the income tax rate reductions passed by the 2001 Legislature.
- ◆ Idaho's tax burden ranks in the bottom half of states in three of the five major tax categories. These are the Sales Tax (27th out of 47), Property Tax (31st out of 51), and Corporate Income Tax (30th out of 47). However, this tax study does not take into account Idaho's 2003 sales tax increase which will likely move Idaho up in the FY 2004 rankings.
- ◆ Overall, Idaho's FY 2000 tax burden from *major* state and local taxes ranks 4.6% below the US average when adjusted for income and 22% below average on a per capita basis.

Idaho Tax Rates & History of Changes

| Sales Tax | Rate |
|----------------------|-------------|
| Jul 1965 - Feb 1983 | 3.0% |
| Mar 1983 - May 1983 | 4.0% |
| Jun 1983 - Jun 1984 | 4.5% |
| Jul 1984 - Mar 1986 | 4.0% |
| Apr 1986 - May 2003 | 5.0% |
| May 2003 - June 2005 | 6.0% |
| July 2005 to present | 5.0% |

| Personal Income Tax | Rate | | | |
|---|-----------------------------------|----------------------------------|----------------------------------|---------------------------------|
| Actual brackets indexed for inflation since 2001** | Jan 1972 through Dec 1986* | Jan 1987 through Dec 1999 | Jan 2000 through Dec 2000 | Jan 2001 through present |
| 1st 1,000 | 2.0% | 2.0% | 1.9% | 1.6% |
| 2nd 1,000 | 4.0% | 4.0% | 3.9% | 3.6% |
| 3rd 1,000 | 4.5% | 4.5% | 4.4% | 4.1% |
| 4th 1,000 | 5.5% | 5.5% | 5.4% | 5.1% |
| 5th 1,000 | 6.5% | 6.5% | 6.4% | 6.1% |
| excess of 5,000 | 7.5% | | | |
| next 2,500 | | 7.5% | 7.4% | 7.1% |
| next 12,500 | | 7.8% | 7.7% | 7.4% |
| excess of 20,000 | | 8.2% | 8.1% | 7.8% |

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

| Corporate Income Tax | Rate |
|-----------------------------|---|
| 1972 through 1980 | 6.5% |
| 1981 through 1982 | 6.5 + .2% franchise tax up to \$250,000 |
| 1983 through 1986 | 7.7% |
| 1987 through 2000 | 8.0% |
| 2001 and forward | 7.6% |

| Insurance Premium | Rate |
|--------------------------|-------------------------------------|
| Jul 1977 - Dec 1986 | 3.0% |
| Jan 1987 - Dec 1987 | 3.3% |
| Jan 1988 - Dec 1994 | 3.0% |
| Jan 1995 - Dec 2004 | 2.75% |
| Jan 2005 to Jan 2010 | gradual decrease from 2.75% to 1.5% |

Sales Tax Rate History and Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

| Effective Date | Tax Rate | Perm Bldg Fund | Revenue Sharing | Alloc. To Counties * | Pollution Control | Public Schools | Misc. Distrib. |
|----------------|----------|----------------|-----------------|----------------------|-------------------|----------------|----------------|
| Jul-1965 | 3.0% | \$500 | | | | | 1, 2 |
| Jul-1968 | 3.0% | \$500 | | 5.0% | | | 2 |
| Jul-1969 | 3.0% | \$500 | | 10.0% | | | 2 |
| Jul-1970 | 3.0% | \$500 | | 15.0% | | | 2 |
| Jul-1971 | 3.0% | \$500 | | 20.0% | | | 2 |
| Jul-1975 | 3.0% | \$500 | | 20.0% | | | 2, 4 |
| Jul-1976 | 3.0% | \$500 | | 20.0% | | | 2,3,4 |
| Jul-1977 | 3.0% | \$500 | | 20.0% | | | 2,3,4 |
| Jul-1980 | 3.0% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Mar-1983 | 4.0% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Jun-1983 | 4.5% | \$500 | | 10.0% | | 10.0% | 2,3,4 |
| Jul-1984 | 4.0% | \$500 | 6.25% | 7.5% | \$4,800 | | 3,4 |
| Apr-1986 | 5.0% | \$500 | 6.25% | 7.5% | \$4,800 | | 3,4 |
| Jul-1987 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4 |
| Jul-1988 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5 |
| Jul-1995 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5,6 |
| Jul-1998 | 5.0% | \$500 | 7.75% | 6.0% | \$4,800 | | 3,4,5 |
| Jul-2000 | 5.0% | \$5,000 | 13.75% | | \$4,800 | | 3,4,5 |
| May-2003 | 6.0% | \$5,000 | 11.50% | | \$4,800 | | 3,4,5 |
| Jul-2004 | 6.0% | \$5,000 | 11.50% | | \$4,800 | | 3,4,5,7 |
| Jul-2005 | 5.0% | \$5,000 | 13.75% | | \$4,800 | | 3,4,5,7 |

* Beginning in 2000, the allocation to counties was folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mill of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount required for the Social Security Trust Fund.
3. Amount required to be certified by the Idaho housing agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund School M&O Property Tax Relief.
7. Includes \$13.45 million distributed to replace local funds lost.

Sales Tax Distributions

(\$ in Thousands)

| Year ^(a) | Gross Collections | Refunds | Gen. Fund | Perm Bldg Fund | Rev. Sharing |
|---------------------|-------------------|---------|-----------|----------------|--------------|
| FY72 | 51,704.1 | 81.1 | 36,967.1 | 500.0 | |
| FY73 | 60,999.6 | 70.3 | 43,281.3 | 500.0 | |
| FY74 | 69,833.3 | 340.7 | 49,250.0 | 500.0 | |
| FY75 | 79,108.7 | 100.4 | 57,022.8 | 500.0 | |
| FY76 | 88,874.0 | 137.5 | 63,650.6 | 500.0 | |
| FY77 | 103,859.6 | 219.2 | 73,594.5 | 500.0 | |
| FY78 | 118,866.2 | 157.0 | 84,107.4 | 500.0 | |
| FY79 | 129,906.4 | 205.9 | 91,463.6 | 500.0 | |
| FY80 | 137,113.9 | 264.5 | 95,984.6 | 500.0 | |
| FY81 | 145,008.0 | 220.5 | 97,679.3 | 500.0 | |
| FY82 | 146,206.9 | 311.8 | 98,720.2 | 500.0 | |
| FY83 | 165,441.1 | 181.2 | 115,407.0 | 500.0 | |
| FY84 | 241,838.4 | 596.2 | 188,422.1 | 500.0 | |
| FY85 | 238,544.3 | 449.7 | 200,026.6 | 500.0 | 14,876.1 |
| FY86 | 250,490.1 | 516.8 | 211,564.2 | 500.0 | 15,036.7 |
| FY87 | 297,892.0 | 538.4 | 259,358.6 | 500.0 | 14,853.3 |
| FY88 | 311,382.5 | 672.5 | 258,762.1 | 500.0 | 24,084.5 |
| FY89 | 346,682.3 | 882.4 | 288,780.3 | 500.0 | 26,785.4 |
| FY90 | 383,096.0 | 1,664.0 | 319,290.7 | 500.0 | 29,540.7 |
| FY91 | 404,146.4 | 3,403.1 | 335,739.5 | 500.0 | 31,036.1 |
| FY92 | 435,715.5 | 1,799.1 | 364,323.0 | 500.0 | 33,612.2 |
| FY93 | 481,357.9 | 1,163.9 | 402,819.5 | 500.0 | 37,195.6 |
| FY94 | 541,503.6 | 1,739.0 | 452,684.8 | 500.0 | 41,789.3 |
| FY95 | 575,751.5 | 1,767.4 | 481,568.8 | 500.0 | 44,455.1 |
| FY96 | 602,573.0 | 2,114.2 | 462,999.7 | 500.0 | 46,554.3 |
| FY97 | 624,631.8 | 2,109.4 | 476,726.1 | 500.0 | 48,240.6 |
| FY98 | 655,182.6 | 2,023.6 | 496,807.8 | 500.0 | 50,572.4 |
| FY99 | 704,734.8 | 2,784.7 | 588,796.7 | 500.0 | 54,237.7 |
| FY00 | 750,125.9 | 2,741.7 | 627,503.0 | 500.0 | 57,852.8 |
| FY01 | 778,886.9 | 3,464.1 | 647,293.8 | 5,000.0 | 106,024.7 |
| FY02 | 791,623.6 | 4,103.4 | 657,119.2 | 5,000.0 | 108,500.4 |
| FY03 | 839,180.9 | 3,119.1 | 700,240.7 | 5,000.0 | 112,947.4 |
| FY04 | 1,032,987.5 | 4,312.6 | 886,079.0 | 5,000.0 | 117,825.4 |
| FY05 ^(b) | 1,125,317.0 | 3,478.3 | 950,825.2 | 5,000.0 | 128,485.1 |
| FY06 ^(c) | 1,001,383.3 | 3,478.3 | 827,800.0 | 5,000.0 | 136,890.6 |

Sources: (a) DFM General Fund Revenue Book FY 2006

(b) State Tax Commission Comparative Report, FY 2005

(c) DFM Idaho Outlook, August 2005 and Legislative Services Office

Sales Tax Distributions

(\$ in Thousands)

| Alloc to Counties | Pollution Control | Circuit Breaker | Property Tax Relief ⁽⁴⁾ | Miscellaneous Distributions | |
|----------------------|----------------------|--------------------|---------------------------------------|--------------------------------|----|
| 10,324.6 | | | | 3,831.3 | 12 |
| 12,186.1 | | | | 4,961.9 | 12 |
| 13,898.5 | | | | 5,844.1 | 12 |
| 15,801.7 | | | | 5,683.8 | 1 |
| 17,747.3 | | | | 6,838.6 | 1 |
| 20,728.1 | | | | 8,817.8 | 1 |
| 23,741.8 | | | | 10,360.0 | 1 |
| 25,940.1 | | | | 11,796.8 | 1 |
| 27,369.9 | | | | 12,994.9 | 1 |
| 14,476.0 | | | | 32,132.2 | 12 |
| 14,607.4 | | | | 32,067.5 | 12 |
| 15,266.3 | | | | 34,086.6 | 12 |
| 16,192.2 | | | | 36,127.9 | 12 |
| 17,851.5 | 4,800.0 | | | 40.4 | 3 |
| 18,044.1 | 4,800.0 | | | 28.3 | 3 |
| 17,827.1 | 4,800.0 | | | 14.6 | 3 |
| 18,637.1 | 4,800.0 | 3,890.1 | | 36.2 | 3 |
| 20,737.1 | 4,800.0 | 4,171.7 | | 25.4 | 3 |
| 22,870.2 | 4,800.0 | 4,335.5 | | 94.9 | 3 |
| 24,028.3 | 4,800.0 | 4,491.1 | | 148.3 | 3 |
| 26,022.6 | 4,800.0 | 4,606.1 | | 52.5 | 3 |
| 28,796.9 | 4,800.0 | 6,031.2 | | 50.8 | 3 |
| 32,353.2 | 4,800.0 | 7,504.3 | | 132.9 | 3 |
| 34,435.8 | 4,800.0 | 8,241.1 | | (16.6) | 3 |
| 36,023.2 | 4,800.0 | 8,807.0 | 40,757.1 | 17.6 | 3 |
| 37,347.6 | 4,800.0 | 9,609.0 | 45,238.4 | 60.7 | 3 |
| 39,152.8 | 4,800.0 | 10,331.1 | 50,400.4 | 594.5 | 3 |
| 41,979.4 | 4,800.0 | 10,891.7 | | 744.6 | 3 |
| 44,754.6 | 4,800.0 | 11,481.2 | | 492.7 | 3 |
| | 4,800.0 | 11,711.3 | | 593.0 | 3 |
| | 4,800.0 | 11,983.5 | | 117.0 | 3 |
| | 4,800.0 | 12,787.1 | | 286.6 | 3 |
| | 4,800.0 | 14,097.7 | | 872.8 | 3 |
| | 4,800.0 | 14,995.3 | 16,810.6 | 922.5 | 3 |
| | 4,800.0 | 16,000.0 | 13,448.5 | 922.5 | 3 |

1) Social Security Trust

2) Public School Income

3) Multi-State Tax Compact

4) Replaced: FY96-98 one mill school M&O; FY05-06 levies on ag equip.

FY 2005 State Revenue Sharing

| County | Sales Tax Rev Sharing | Ag Pers Prop Tax Replace | Circuit Breaker ¹ | Liquor Dist ² |
|--------------|--------------------------|-----------------------------|---------------------------------|--------------------------|
| Ada | \$30,362,571 | \$176,956 | \$2,179,004 | \$4,498,854 |
| Adams | 556,578 | 36,283 | 74,628 | 56,975 |
| Bannock | 7,597,475 | 155,734 | 813,711 | 890,595 |
| Bear Lake | 774,520 | 76,047 | 87,184 | 86,200 |
| Benewah | 745,195 | 93,030 | 118,432 | 156,202 |
| Bingham | 3,575,076 | 1,218,993 | 391,150 | 267,123 |
| Blaine | 3,069,091 | 122,073 | 71,654 | 743,035 |
| Boise | 508,060 | 6,895 | 65,849 | 76,357 |
| Bonner | 2,592,192 | 84,624 | 485,147 | 802,874 |
| Bonneville | 8,079,945 | 577,590 | 875,670 | 1,060,378 |
| Boundary | 835,272 | 97,710 | 158,463 | 137,611 |
| Butte | 353,801 | 161,954 | 30,507 | 46,459 |
| Camas | 213,776 | 72,955 | 15,400 | 20,199 |
| Canyon | 12,362,922 | 1,365,493 | 1,975,663 | 977,279 |
| Caribou | 1,040,597 | 219,944 | 84,209 | 85,885 |
| Cassia | 2,221,176 | 773,142 | 201,459 | 181,034 |
| Clark | 322,837 | 67,377 | 2,220 | 16,359 |
| Clearwater | 1,521,408 | 44,225 | 117,944 | 107,270 |
| Custer | 683,408 | 75,707 | 43,483 | 88,857 |
| Elmore | 1,986,431 | 264,045 | 194,630 | 198,350 |
| Franklin | 1,122,128 | 206,412 | 144,427 | 100,109 |
| Fremont | 1,107,465 | 290,969 | 162,385 | 148,785 |
| Gem | 1,373,409 | 126,028 | 305,289 | 99,492 |
| Gooding | 1,395,934 | 581,668 | 232,979 | 122,719 |
| Idaho | 1,817,499 | 189,298 | 267,054 | 175,044 |
| Jefferson | 1,362,598 | 545,308 | 184,971 | 132,983 |
| Jerome | 1,650,370 | 708,812 | 277,623 | 147,461 |
| Kootenai | 9,079,856 | 111,989 | 1,465,785 | 2,308,147 |
| Latah | 2,854,615 | 544,368 | 243,978 | 531,552 |
| Lemhi | 1,070,563 | 63,897 | 141,150 | 136,007 |
| Lewis | 470,087 | 235,071 | 63,375 | 77,909 |
| Lincoln | 600,051 | 160,704 | 61,369 | 52,926 |
| Madison | 2,102,708 | 424,139 | 135,587 | 157,000 |
| Minidoka | 2,015,752 | 840,010 | 290,489 | 181,897 |
| Nez Perce | 4,995,775 | 178,761 | 710,655 | 672,106 |
| Oneida | 534,093 | 115,094 | 68,048 | 38,424 |
| Owyhee | 1,215,071 | 397,565 | 100,571 | 76,575 |
| Payette | 1,672,768 | 244,682 | 430,849 | 222,794 |
| Power | 986,456 | 539,943 | 90,630 | 60,564 |
| Shoshone | 1,732,816 | 5,727 | 378,958 | 280,052 |
| Teton | 589,857 | 90,543 | 29,875 | 144,140 |
| Twin Falls | 7,183,162 | 934,636 | 849,714 | 691,962 |
| Valley | 916,726 | 12,696 | 89,504 | 282,731 |
| Washington | 1,232,969 | 208,018 | 255,058 | 90,725 |
| TOTAL | 128,485,055 | 13,447,115 | 14,966,730 | 17,430,000 |

Sources: ¹Tax Commission (FY 2004), ²Liquor Dispensory (FY 2004),

to Local Jurisdictions by County

| County | Highway Distrib ³ | State Lottery ⁴ | Total | 2004 Pop ⁵ | \$\$\$ Per Capita |
|--------------|---------------------------------|-------------------------------|--------------------|--------------------------|----------------------|
| Ada | \$19,287,714 | \$1,983,926 | \$58,489,025 | 332,523 | \$175.89 |
| Adams | 772,701 | 18,386 | 1,515,551 | 3,451 | 439.16 |
| Bannock | 5,484,761 | 469,636 | 15,411,912 | 75,672 | 203.67 |
| Bear Lake | 1,037,877 | 47,373 | 2,109,202 | 6,323 | 333.58 |
| Benewah | 1,145,862 | 55,858 | 2,314,579 | 8,961 | 258.29 |
| Bingham | 3,690,631 | 346,620 | 9,489,593 | 43,205 | 219.64 |
| Blaine | 2,072,009 | 113,811 | 6,191,674 | 21,103 | 293.40 |
| Boise | 895,533 | 37,286 | 1,589,980 | 7,362 | 215.97 |
| Bonner | 2,766,900 | 193,291 | 6,925,027 | 39,872 | 173.68 |
| Bonneville | 6,232,691 | 652,872 | 17,479,147 | 89,653 | 194.96 |
| Boundary | 1,058,075 | 55,748 | 2,342,879 | 10,396 | 225.36 |
| Butte | 824,328 | 17,892 | 1,434,942 | 2,838 | 505.62 |
| Camas | 769,233 | 5,805 | 1,097,368 | 1,013 | 1,083.29 |
| Canyon | 9,691,682 | 1,004,939 | 27,377,978 | 158,038 | 173.24 |
| Caribou | 1,503,026 | 59,216 | 2,992,877 | 7,213 | 414.93 |
| Cassia | 2,751,850 | 178,402 | 6,307,062 | 21,393 | 294.82 |
| Clark | 722,989 | 7,210 | 1,138,991 | 906 | 1,257.16 |
| Clearwater | 1,064,040 | 48,925 | 2,903,813 | 8,393 | 345.98 |
| Custer | 1,147,884 | 25,488 | 2,064,826 | 4,114 | 501.90 |
| Elmore | 2,716,183 | 171,417 | 5,531,056 | 28,878 | 191.53 |
| Franklin | 1,184,263 | 107,588 | 2,864,927 | 12,199 | 234.85 |
| Fremont | 1,633,470 | 83,966 | 3,427,039 | 12,263 | 279.46 |
| Gem | 1,356,561 | 105,112 | 3,365,891 | 15,963 | 210.86 |
| Gooding | 1,565,910 | 107,054 | 4,006,264 | 14,346 | 279.26 |
| Idaho | 2,693,873 | 66,659 | 5,209,427 | 15,616 | 333.60 |
| Jefferson | 1,946,479 | 188,448 | 4,360,787 | 20,782 | 209.83 |
| Jerome | 1,917,553 | 131,817 | 4,833,636 | 19,279 | 250.72 |
| Kootenai | 7,824,501 | 664,611 | 21,454,888 | 122,350 | 175.36 |
| Latah | 3,288,913 | 150,269 | 7,613,694 | 35,169 | 216.49 |
| Lemhi | 1,067,050 | 41,611 | 2,520,277 | 7,820 | 322.29 |
| Lewis | 1,081,226 | 33,010 | 1,960,678 | 3,753 | 522.43 |
| Lincoln | 971,940 | 31,453 | 1,878,443 | 4,326 | 434.22 |
| Madison | 2,250,961 | 194,328 | 5,264,722 | 30,782 | 171.03 |
| Minidoka | 2,048,471 | 148,999 | 5,525,617 | 19,229 | 287.36 |
| Nez Perce | 3,255,136 | 203,843 | 10,016,276 | 37,823 | 264.82 |
| Oneida | 1,004,125 | 31,547 | 1,791,331 | 4,143 | 432.38 |
| Owyhee | 1,990,978 | 88,476 | 3,869,236 | 10,998 | 351.81 |
| Payette | 1,645,061 | 155,445 | 4,371,599 | 21,587 | 202.51 |
| Power | 1,518,622 | 63,979 | 3,260,193 | 7,483 | 435.68 |
| Shoshone | 1,398,411 | 75,212 | 3,871,177 | 12,827 | 301.80 |
| Teton | 964,248 | 49,294 | 1,867,957 | 7,253 | 257.54 |
| Twin Falls | 5,702,499 | 426,669 | 15,788,642 | 67,935 | 232.41 |
| Valley | 1,659,461 | 46,683 | 3,007,802 | 7,970 | 377.39 |
| Washington | 1,461,766 | 68,719 | 3,317,255 | 10,059 | 329.78 |
| TOTAL | 117,067,447 | 8,758,893 | 300,155,240 | 1,393,262 | 215.43 |

³Transportation Dept (FY 2005), ⁴State Lottery (FY 2004), ⁵U.S. Census Bureau Est.

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

| <i>Specific Uses Not Taxed</i> | FY 2005 | FY 2006 | FY 2007 |
|---|------------------|------------------|------------------|
| Production Exemption Equip. | \$67,665 | \$72,963 | \$77,327 |
| Production Exemption Supplies | \$51,222 | \$55,233 | \$58,537 |
| Irrigation Equipment & Supplies | \$2,748 | \$2,817 | \$2,887 |
| Pollution Control Equipment | \$3,029 | \$3,317 | \$3,492 |
| Broadcast Equipment | \$1,866 | \$2,012 | \$2,123 |
| Publication Equipment | \$120 | \$129 | \$137 |
| Commercial Aircraft | \$1,575 | \$1,575 | \$1,575 |
| Railroad Rolling Stock & Remfg | \$2,125 | \$2,125 | \$2,125 |
| Interstate Trucks | \$6,154 | \$6,201 | \$6,517 |
| Out-of-State Contracts | \$3,110 | \$3,353 | \$3,554 |
| Trade-in Value | \$26,274 | \$26,474 | \$27,823 |
| Sales of Bus. or Bus. Assets | \$1,476 | \$1,591 | \$1,687 |
| Food Stamps/WIC | \$4,336 | \$4,447 | \$4,565 |
| Motor Vehicles used Outside ID | \$14,676 | \$14,787 | \$15,541 |
| Donation Real Prop. to ID Govt | \$3 | \$3 | \$3 |
| Incidental Sales Tangible Prop | \$10 | \$10 | \$10 |
| Lodging, Eating, Drinking Place | \$53 | \$55 | \$57 |
| School Lunches & Senior Meals | \$2,378 | \$2,449 | \$2,516 |
| Driver's Education Automobiles | \$31 | \$31 | \$32 |
| Ski Lifts & Snowgrooming Equip | \$500 | \$500 | \$500 |
| Clean Rooms | \$400 | \$400 | \$400 |
| <i>Total Specific Uses Not Taxed</i> | \$189,751 | \$200,472 | \$211,408 |

| <i>Goods Not Taxed</i> | FY 2005 | FY 2006 | FY 2007 |
|-------------------------------------|------------------|------------------|------------------|
| Motor Fuels | \$69,165 | \$64,581 | \$64,537 |
| Heating Materials | \$3,882 | \$3,517 | \$3,154 |
| Utility Sales | \$63,256 | \$65,154 | \$67,109 |
| Used Mobile Homes | \$2,300 | \$2,300 | \$2,300 |
| Presc. & Durable Medical Equip | \$16,634 | \$17,835 | \$19,089 |
| Funeral Caskets | \$949 | \$977 | \$1,003 |
| Containers | \$25 | \$25 | \$26 |
| Nonprofit Literature | \$97 | \$99 | \$100 |
| Official Documents | \$48 | \$49 | \$50 |
| Precious Metal Bullion | \$467 | \$467 | \$467 |
| New Mfd Homes & Modular Bldg | \$1,581 | \$1,640 | \$1,705 |
| Telecommunication Equipment | \$729 | \$802 | \$882 |
| <i>Total Goods Not Taxed</i> | \$159,133 | \$157,446 | \$160,422 |

Source: General Fund Revenue Book FY 2006 , Division of Financial Management

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

| <i>Services Not Taxed</i> | FY 2005 | FY 2006 | FY 2007 |
|--|------------------|------------------|------------------|
| Construction | \$102,322 | \$101,807 | \$101,209 |
| Agricultural & Industrial Services | \$1,584 | \$1,616 | \$1,650 |
| Transportation Services | \$15,435 | \$16,062 | \$16,675 |
| Information Services | \$49,505 | \$50,915 | \$52,356 |
| Repairs | \$34,091 | \$36,002 | \$37,964 |
| Professional Services | \$164,412 | \$173,627 | \$183,091 |
| Business Services | \$67,390 | \$71,167 | \$75,047 |
| Personal Services | \$6,531 | \$6,897 | \$7,273 |
| Health & Medical Services | \$259,133 | \$277,848 | \$297,384 |
| Social Services | \$37,105 | \$39,784 | \$42,582 |
| Educational Services | \$15,026 | \$15,868 | \$16,733 |
| Lottery & Pari-Mutuel Betting | \$6,787 | \$6,787 | \$6,787 |
| Media Measurement Services | \$48 | \$49 | \$51 |
| Miscellaneous Services | \$1,475 | \$1,557 | \$1,642 |
| <i>Total Services Not Taxed</i> | \$760,844 | \$799,986 | \$840,444 |

| <i>Entities Not Taxed</i> | FY 2005 | FY 2006 | FY 2007 |
|--|-----------------|-----------------|-----------------|
| Educational Instit. Purchases | \$5,723 | \$5,838 | \$5,930 |
| Hospital Purchases | \$14,918 | \$15,995 | \$17,120 |
| Health Entity Purchases | \$262 | \$274 | \$287 |
| Canal Company Purchases | \$722 | \$734 | \$747 |
| Forest Protective Assoc. Purch. | \$32 | \$32 | \$33 |
| Food Bank Purchases | \$187 | \$195 | \$204 |
| Nonsale Clothiers | \$1 | \$1 | \$1 |
| Centers for Independent Living | \$4 | \$4 | \$4 |
| State & Local Gov. Purchases | \$19,658 | \$20,292 | \$21,055 |
| Ronald McDonald House Room | \$1 | \$1 | \$1 |
| INEEL R&D Purchases | \$3,652 | \$3,953 | \$4,196 |
| Motor Vehicle Pur. by Relatives | \$1,722 | \$1,735 | \$1,824 |
| Sales by 4H & FFA Clubs | \$23 | \$23 | \$23 |
| Non-Retail Sales (Yard & Ocas) | \$2,123 | \$2,226 | \$2,333 |
| Sales by Indian Tribes on Res | \$3,418 | \$3,517 | \$3,649 |
| Meal Sales to Church Member | \$9 | \$9 | \$9 |
| Sales by Outfitters & Guides | \$13 | \$13 | \$13 |
| Sales via Vending Machines | \$1,713 | \$1,757 | \$1,803 |
| Auto Manufacturers' Rebates | \$568 | \$572 | \$602 |
| Incidental Sales of Churches | \$534 | \$557 | \$584 |
| <i>Total Entities Not Taxed</i> | \$55,283 | \$57,728 | \$60,418 |

| | | | |
|---|--------------------|--------------------|--------------------|
| <i>Total Exceptions & Exemptions</i> | \$1,165,011 | \$1,215,632 | \$1,272,692 |
|---|--------------------|--------------------|--------------------|

Change in Employee Compensation (CEC) 20 Year Historical Comparison

| Fiscal Year | Gen. Fund Expenditures | % Chg | Personnel Comm'n / DHR* | CPI % Chg | CEC Funded |
|---------------------------|-------------------------------|--------------|--------------------------------|------------------|-------------------|
| 1987 | \$622.4 M | 7.2% | 8.0% | 2.2% | 0.0% |
| 1988 | \$658.9 M | 5.9% | 12.5% | 4.1% | 4.0% |
| 1989 | \$699.2 M | 6.1% | 7.9% | 4.6% | 3.0% |
| 1990 | \$784.5 M | 12.2% | 9.7% | 4.8% | 5.0% |
| 1991 | \$911.7 M | 16.2% | 7.5% | 5.5% | 5.5% |
| 1992 | \$996.2 M | 9.3% | 7.0% | 3.2% | 4.0% |
| 1993 | \$1025.9 M | 3.0% | 3.0% | 3.1% | 1.5% |
| 1994 | \$1,098.4 M | 7.1% | 11.0% | 2.6% | 2.0% |
| 1995 | \$1,268.1 M | 15.5% | 8.5% | 2.9% | 5.4% |
| 1996 | \$1,337.5 M | 5.5% | 6.0% | 2.7% | 5.0% |
| 1997 | \$1,391.8 M | 4.1% | 4.6% | 2.9% | 3.0% |
| 1998 | \$1,446.4 M | 3.9% | 5.2% | 1.8% | 0.0% |
| 1999 | \$1,609.7 M | 11.3% | 7.7% | 1.7% | 5.0% |
| 2000 | \$1,679.8 M | 4.4% | 14.0% | 2.9% | 3.0% |
| 2001 | \$1,828.5 M | 8.9% | 0.0% | 3.4% | 3.5% |
| 2002 | \$1,979.5 M | 8.3% | 0.0% | 1.8% | 4.5% |
| 2003 | \$1,925.5 M | -2.7% | 0.0% | 2.2% | 0.0% |
| 2004 | \$2,004.1 M | 4.1% | 1.0% | 2.2% | 0.0% |
| 2005 | \$2,082.1 M | 3.9% | 6.8% | 3.0% | 3.0% |
| 2006 | \$2,180.9 M | 4.7% | 6.7% | 0.0% | 1.0% |
| Ave. Annual Change | | 6.93% | 6.36% | 2.88% | 2.92% |

* Reflects CEC recommendation from Personnel Commission (prior to FY2001) or Division of Human Resources, pursuant to Idaho Code §67-5309B(d).

Notes:

In FY 2001, 2002 & 2003 DHR recommended a salary increase to address competitive pressures, but did not recommend a specific percentage.

In FY 2005, the CEC funded was 2% ongoing and 1% one-time. In FY 2006, the CEC funded was one-time. In both cases the one-time funding was contingent upon sufficient year-end surpluses.

Budget Stabilization Fund History

Idaho Code § 57-814

| Date | Action | | Balance |
|------|---------------------------------------|--------------|-------------|
| 1984 | Creation of Fund | - | - |
| 1984 | Transfer from General Fund | \$4,267,200 | \$4,267,200 |
| 1985 | Transfer from General Fund | 1,490,300 | 5,757,500 |
| 1985 | Transfer to General Fund | (5,757,500) | - |
| 1989 | Transfers from General Fund | 12,000,000 | 12,000,000 |
| 1990 | Transfer from General Fund | 38,000,000 | 50,000,000 |
| 1990 | Interest earnings Apr.89 to Mar.90* | 684,432 | 50,684,432 |
| 1990 | Local highway projects | (15,500,000) | 35,184,432 |
| 1992 | Transfer to General Fund | (5,406,100) | 29,778,332 |
| 1993 | Oregon Trail Project | (100,000) | 29,678,332 |
| 1993 | Transfer to General Fund for Schools | (3,000,000) | 26,678,332 |
| 1993 | Transfer from Liquor Fund | 748,800 | 27,427,132 |
| 1994 | Transfer from Liquor Fund | 748,800 | 28,175,932 |
| 1994 | Partial return Oregon Trail Project | 27,000 | 28,202,932 |
| 1994 | Transfer from Liquor Fund | 3,000,000 | 31,202,932 |
| 1994 | Juvenile Justice Study | (100,000) | 31,102,932 |
| 1994 | Transfers from Liquor Fund | 1,758,200 | 32,861,132 |
| 1995 | Partial return Juvenile Justice Study | 26,763 | 32,887,895 |
| 1996 | Transfer for North Idaho floods | (1,000,000) | 31,887,895 |
| 1997 | Transfer for Floods | (4,000,000) | 27,887,895 |
| 1997 | State Controller - Y2K appropriation | (357,700) | 27,530,195 |
| 1998 | Transfers from General Fund | 8,500,000 | 36,030,195 |
| 1999 | Deposits from tobacco settlement | 16,781,559 | 52,811,754 |
| 2000 | Transfer to Millennium Fund | (16,781,559) | 36,030,195 |
| 2000 | Transfer to Am. Trucking Settlement | (17,000,000) | 19,030,195 |
| 2000 | Transfer from General Fund | 17,000,000 | 36,030,195 |
| 2000 | Qtrly transfers from General Fund | 9,104,821 | 45,135,016 |
| 2000 | Transfer to Disaster Fund | (1,000,000) | 44,135,016 |
| 2001 | Qtrly transfers from General Fund | 9,104,821 | 53,239,836 |
| 2001 | Rainbow Gathering | (150,000) | 53,089,836 |
| 2001 | Qtrly transfers from General Fund | 9,923,198 | 63,013,034 |
| 2002 | Trans. to Gen. Fund & Defer Qtr. Pmt | (9,923,000) | 53,090,034 |
| 2002 | Transfer to General Fund | (26,700,000) | 26,390,034 |
| 2003 | Transfer to General Fund | (26,390,000) | 34 |
| 2004 | Qtrly transfers from General Fund | 10,485,505 | 10,485,539 |
| 2005 | Qtrly transfer from General Fund | 5,242,753 | 15,728,292 |
| 2005 | Transfer to Pub School Stab Fund | (5,000,000) | 10,728,292 |
| 2005 | Qtrly transfer from General Fund | 5,242,753 | 15,971,045 |

* Prior to April, 1989, interest accrued to the General Fund.

Since March, 1990, interest has accrued to the Permanent Building Fund.

Idaho's Endowment Trusts

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

In 1969 the Legislature voiced its desire to improve the performance of the State Treasurer by creating an Endowment Fund Investment Board (EFIB) with powers to invest the financial trusts.

| Institution | Idaho Land Grants | Remaining Acres 10/04 | Percent Remain | Percent of Total |
|-------------------------|--------------------------|------------------------------|-----------------------|-------------------------|
| Public Schools | 2,982,683 | 2,092,494 | 70.2% | 85.0% |
| Agricultural College | 90,000 | 33,467 | 37.2% | 1.4% |
| Charitable Institutions | 150,000 | 78,188 | 52.1% | 3.2% |
| Normal School | 100,000 | 59,540 | 59.5% | 2.4% |
| Penitentiary | 50,000 | 29,024 | 58.0% | 1.2% |
| School of Science | 100,000 | 75,397 | 75.4% | 3.1% |
| Mental Hospital | 50,000 | 31,122 | 62.2% | 1.3% |
| University of Idaho* | 96,080 | 55,860 | 58.1% | 2.3% |
| Capitol Endowment | 32,000 | 7,222 | 22.6% | 0.3% |
| Total | 3,650,763 | 2,462,314 | 67.4% | 100.0% |

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

- ◆ Pubic school endowment lands comprise 85% of the total endowment lands.
- ◆ Nearly 70% of original or exchanged endowment lands remain.

Source: Idaho Department of Lands

Endowment Distributions

Four pieces of legislation, the final piece effective July 1, 2000, became the latest "Endowment Reform". Changes to the state constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate legislation for the Capitol Endowment did not include an earnings reserve fund.

Fiscal year 2001 was the first full-year after reform. Although the distributions rose to an all-time high of \$69.6 million in FY 2002, a combination of market losses and a change by the Land Board in the spending rule resulted in significant reductions to the beneficiaries in FY 2003 through FY 2006. Further complications arose when distributions to the Ag College and Charitable Institutions were halted half way through FY 2005. The legislature's approach was a double fund shift to reduce the impact on the beneficiaries.

Endowment Distributions to the Beneficiaries (\$ millions)

| Institution | 2001 | 2002 | 2003 | 2004 | 2005 | Appr. |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | | | | | | 2006 |
| Public Schools | \$44.7 | \$47.7 | \$37.1 | \$37.8 | \$23.0 | \$23.1 |
| Agricultural College (U I) | 1.1 | 1.3 | 1.1 | 1.0 | .4 | (2.1) |
| Charitable Institutions | | | | | | |
| Idaho State University | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) |
| St. Juvenile Corr Ctr. | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) |
| State Hospital North | 1.2 | 1.2 | 1.1 | .9 | .4 | (.7) |
| Veterans Home | .8 | .8 | .7 | .6 | .2 | (.4) |
| School for Deaf/Blind | .2 | .2 | .1 | .1 | .0 | (.1) |
| Normal School | | | | | | |
| ISU College of Ed | 1.9 | 2.0 | 1.8 | 1.6 | 1.5 | 1.6 |
| Lewis-Clark State Col. | 1.9 | 2.0 | 1.8 | 1.6 | 1.5 | 1.6 |
| Penitentiary | 1.5 | 1.6 | 1.4 | 1.2 | 1.5 | 2.4 |
| School of Science (Uof I) | 4.5 | 4.7 | 4.3 | 3.8 | 3.1 | 2.8 |
| Mental Hospital (South) | 1.8 | 2.0 | 1.9 | 1.7 | 1.9 | 5.3 |
| University of Idaho | 3.5 | 3.6 | 3.5 | 3.1 | 3.2 | 3.5 |
| Total | \$65.5 | \$69.6 | \$57.0 | \$55.1 | \$37.4 | \$35.7 |

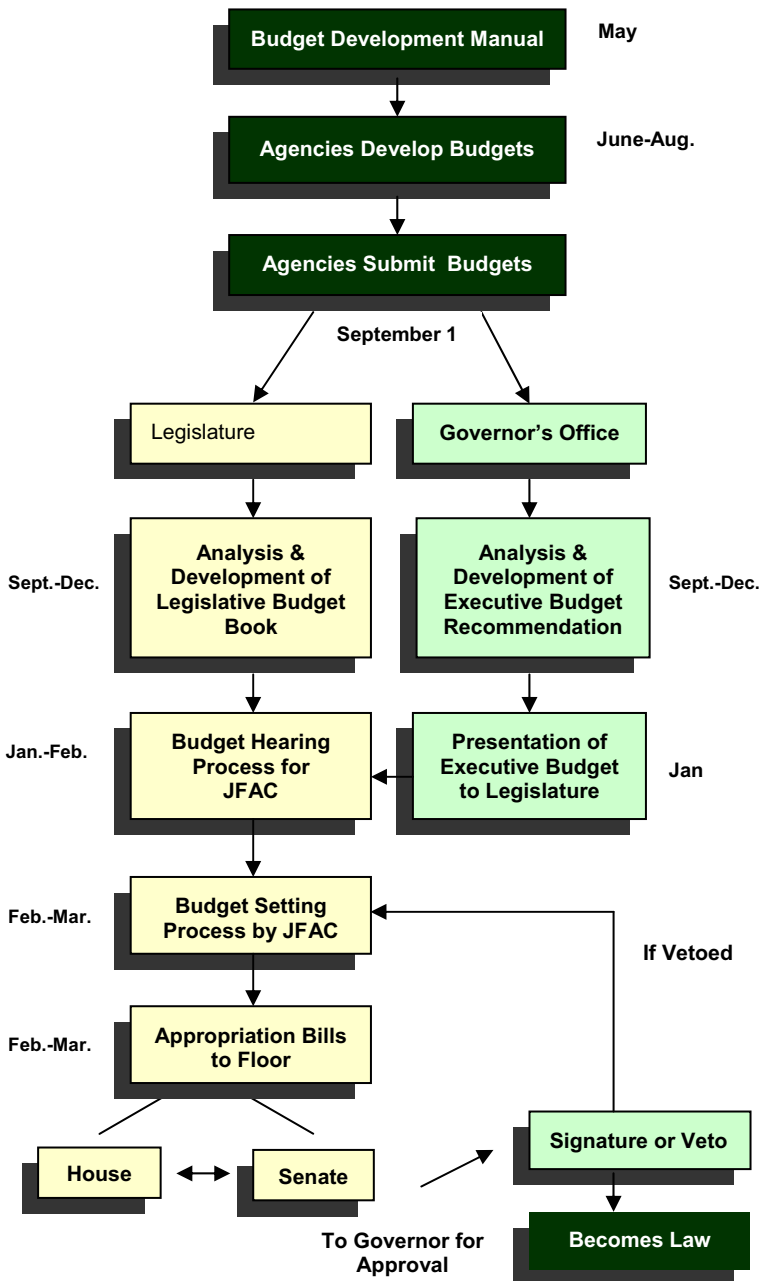
- ◆ The actual FY 2003 distribution to public schools of \$37,056,500 was \$6,256,500 short of the appropriation.
- ◆ For FY 2005 and FY 2006, the legislature shifted General Fund support and increased distributions to the healthy endowments.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart







Education 37

Health and Human Services 61

Public Safety 69

Natural Resources 77

Economic Development 89

General Government 95



Education





Education

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|------------------|------------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Public School Support | \$697.0 | \$1,197.3 | 5.6% | 71.8% |
| Agricultural Research & Ext. | 23.9 | 30.7 | 2.6% | 28.7% |
| College and Universities | 223.5 | 354.4 | 4.7% | 58.6% |
| Community Colleges | 10.9 | 20.8 | 6.7% | 90.8% |
| Deaf & Blind, School for the | 6.0 | 8.1 | 3.0% | 34.9% |
| State Board of Education | .9 | 11.7 | 28.8% | 1,159.9% |
| Health Education Programs | 5.6 | 8.9 | 4.7% | 58.4% |
| Historical Society | 2.4 | 4.4 | 6.2% | 82.6% |
| Library, State | 3.4 | 4.2 | 2.2% | 23.9% |
| Professional-Tech. Ed. | 36.8 | 56.4 | 4.4% | 53.3% |
| Public Broadcasting Sys. | 2.7 | 3.0 | 1.3% | 13.4% |
| Special Programs | 4.4 | 10.3 | 8.9% | 134.1% |
| Superintend. of Public Instr. | 94.9 | 17.0 | (15.8%) | (82.1%) |
| Vocational Rehabilitation | 13.4 | 22.6 | 5.3% | 68.1% |
| Total | \$1,125.8 | \$1,749.7 | 4.5% | 55.4% |

By Fund Source

| | | | | |
|--------------|------------------|------------------|-------------|--------------|
| General | \$923.8 | \$1,357.9 | 3.9% | 47.0% |
| Dedicated | 98.2 | 183.7 | 6.5% | 87.0% |
| Federal | 103.8 | 208.1 | 7.2% | 100.6% |
| Total | \$1,125.8 | \$1,749.7 | 4.5% | 55.4% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

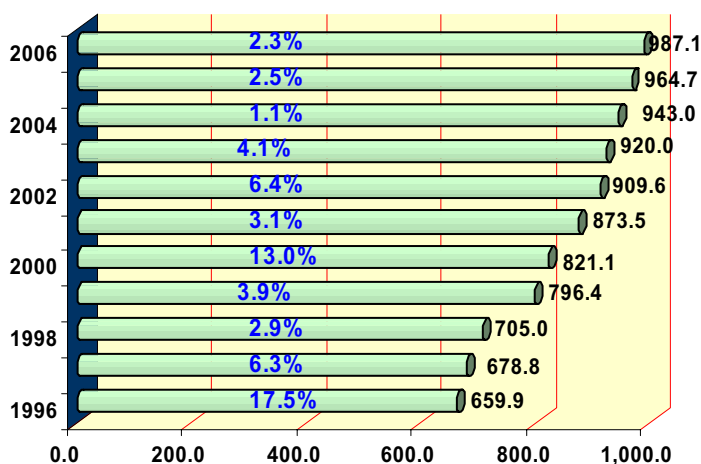
- ◆ Figures in the table above are skewed by the shifting of \$154 million in federal K-12 pass-through funds from the budget of the Superintendent of Public Instruction to the budget for Public Schools in FY 2004. Without this shift, the Public Schools 10-year percent change would be 48.1%. The Superintendent of Public Instruction's increase would have been 91.8%, driven predominantly by large increases in those same federal pass-through funds.

Public Schools (K-12)

| <u>Original Appropriated Operating Budget</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Change</u> | <u>Total % Change</u> |
|---|----------------|------------------|----------------------------|---------------------------|
| By Program | | | | |
| Public Schools | \$697.0 | \$1,197.3 | 5.6% | 71.8% |
| General | \$664.0 | \$987.1 | 4.0% | 48.7% |
| Dedicated/Other | \$33.0 | \$45.2 | 3.2% | 37.1% |
| Federal | - | \$165.0 | - | - |
| Total | \$697.0 | \$1,197.3 | 5.6% | 71.8% |

Numbers may not add due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds. FY96 appropriation did not count federal funds.

Total General Fund Appropriations to Public Schools



Note: Blue percentage is percentage change. FY 1999 appropriations include \$54.7 million in property tax replacement previously diverted from Sales Tax collections directly to Idaho school districts.

Local School District Certified Personnel

Over 85% of the 16,000+ certificated personnel employed by Idaho school districts are teachers.

| | FY 1995 FTP | FY 2005 FTP | Annual % Change | Total % Change |
|--------------------------------|----------------|----------------|--------------------|-------------------|
| District Administration | 322.9 | 370.1 | 1.4% | 14.6% |
| School Administration | 633.1 | 715.9 | 1.2% | 13.1% |
| Student Services | 1,033.4 | 1,277.8 | 2.1% | 23.7% |
| Instructional Services | 12,582.2 | 14,222.9 | 1.2% | 13.0% |
| TOTAL | 14,571.6 | 16,586.7 | 1.3% | 13.8% |
| Student Enrollment | 240,448 | 256,004 | 0.6% | 6.5% |

Note: Based on Fall 2004 SDE data.

FY 2004/2005 School District Profiles

Over 252,000 students are enrolled in Idaho's K-12 public school system.

| <u>Size of District</u> | <u>No. of Districts</u> | <u>Student Enroll.</u> | <u>Student Teacher Ratio</u> | <u>Current Expend. Per Enrollee*</u> |
|-------------------------|-----------------------------|----------------------------|--------------------------------------|--|
| Over 5,000 students | 11 | 129,756 | 18.9 | \$6,091 |
| 2,500 to 4,999 students | 14 | 54,725 | 18.0 | \$6,021 |
| 1,000 to 2,499 students | 28 | 42,501 | 17.4 | \$6,424 |
| 500 to 999 students | 20 | 13,322 | 15.6 | \$7,528 |
| Less than 500 students | 41 | 9,725 | 12.5 | \$7,884 |
| Charter Schools | 18 | 5,975 | 26.2 | \$4,203 |
| Statewide Total | 132 | 256,004 | 18.0 | \$6,281 |

Public School Funding Formula

- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor". (Section 33-1002, subsection 6, Idaho Code).

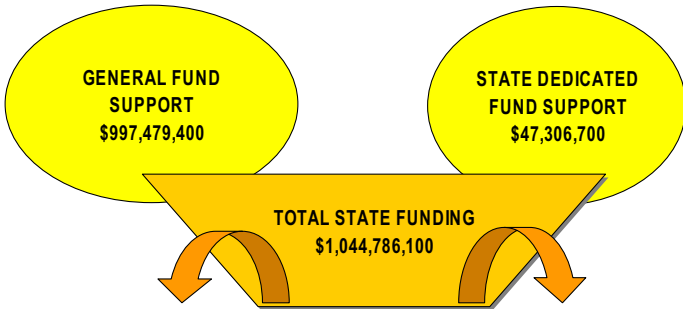
- ◆ **Salary-Based Apportionment** – The salary-based apportionment segment of the public schools' appropriation makes up 68% of the appropriated state funds. When applicable benefits are included, the total state funding involved in this area is over 80%.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$23,210 for instructional; \$33,760 for administrative; and \$18,648 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code.)

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs is 85% of allowable costs for the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which will take place beginning in FY 2005. The most important of these changes is designed to encourage school districts with transportation costs that are significantly higher than the state average to bring expenditures more into line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2006 Operational Support - Excludes Bond and Plant Facility Funds)

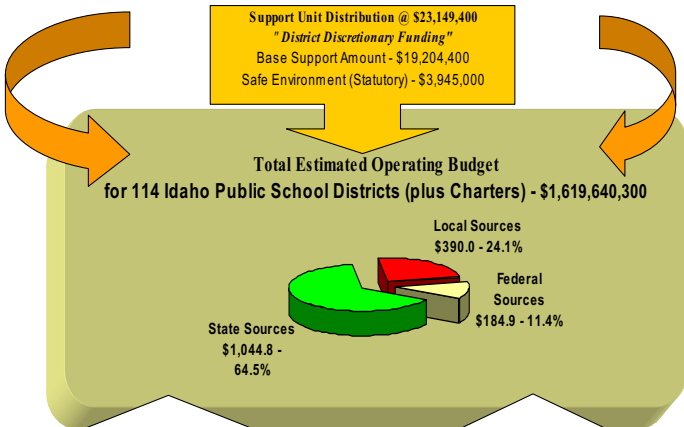


Statutory Distributions to Idaho School Districts at \$972,283,400

Property Tax Replacement - \$75,000,000
 Transportation - \$60,521,600
 Border Contacts - \$800,000
 Exceptl. Contracts/Tuition Equiv. - \$5,750,000
 Floor/Program Adjustments - \$795,500
 Salary-based Apportionment - \$697,958,200
 State-paid Personnel Benefits - \$126,161,700
 Early Retirement Payouts - \$4,600,000
 Teacher Incentive Awards - \$696,400

Other Earmarked Distributions to Idaho School Districts at \$49,353,300

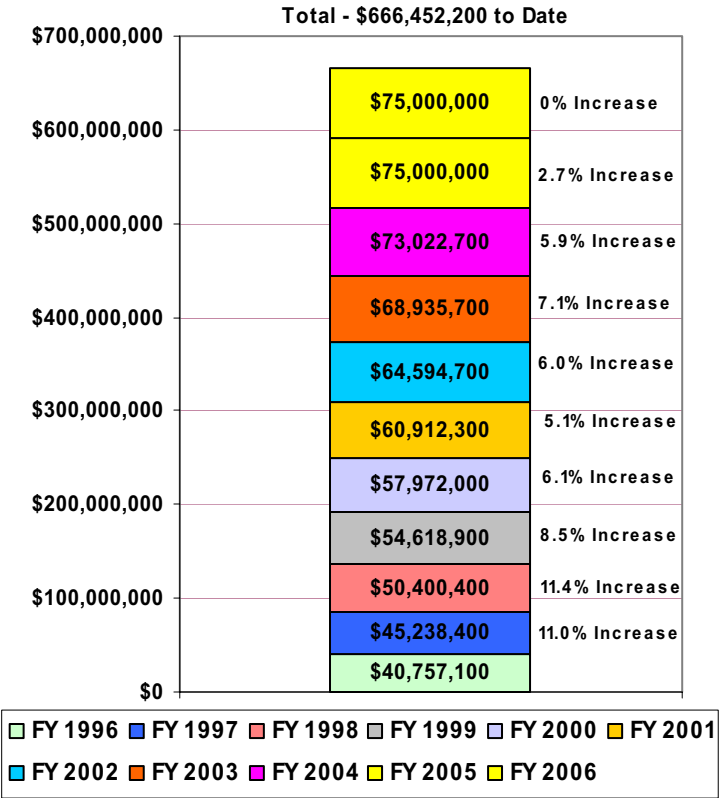
Limited English Proficiency - \$5,060,000
 Safe and Drug Free Schools - \$4,700,000
 Technology & Remediation - \$9,500,000
 Idaho Reading Initiative - \$2,800,000
 Teacher Training (Gifted & Talented) - \$500,000
 Professional-Technical Education - \$10,369,400
 School Facilities (Lottery) - \$8,922,500
 Bond Levy Equalization - \$4,527,500
 Idaho Digital Learning Academy - \$900,000
 Driver's Education Funds - \$2,073,900



Federal Funds - \$184,854,200
 Dept. of Education - \$165,000,000
 Federal Forest - \$6,100,000
 Impact Aid - \$8,800,000 Prof. Tech. Ed. - \$4,954,200

Local Property Taxes \$390,000,000

History of Property Tax Relief to Idaho Schools



- ◆ **HB 156**, Laws of 1995, reduced local school tax levy authority from four-tenths to three-tenths of one percent, and made up the amount of the levy reduction from state Sales Tax revenues.
- ◆ **SB 1535**, Laws of 1998, changed the property tax replacement mechanism. Sales Tax revenues are now deposited in the state General Fund, and the one-tenth of one percent tax relief payment to schools is now appropriated in the Public Schools budget. This change is effective beginning in FY 1999.
- ◆ **HB 463**, Laws of 2003 capped the amount of money that the state will provide annually for property tax replacement at the lesser of one-tenth of one percent, or \$75 million. The \$75 million cap was reached in the FY 2005 budget.

Statewide Certified Staff Salaries for Idaho School Districts

Average total teacher pay in Idaho is over \$42,000 per year.

| | FY 1995 Avg Total Salary | FY 2005 Avg Total Salary | Annual % Change | Total % Change |
|--|--------------------------------|--------------------------------|-----------------------|-------------------|
|--|--------------------------------|--------------------------------|-----------------------|-------------------|

District Administration

| | | | | |
|--------------------------|---------------|---------------|-------------|--------------|
| Superintendent | 61,103 | 84,510 | 3.3% | 38.3% |
| Assistant Superintendent | 63,472 | 94,458 | 4.1% | 48.8% |
| Director | 48,571 | 67,823 | 3.4% | 39.6% |
| Supervisor/Coordinator | 47,198 | 64,450 | 3.2% | 36.6% |
| Weighted Average | 53,085 | 72,433 | 3.2% | 36.4% |

School Administration

| | | | | |
|-------------------------|---------------|---------------|-------------|--------------|
| Elementary Principals | 48,936 | 67,932 | 3.3% | 38.8% |
| Secondary Principals | 51,750 | 70,240 | 3.1% | 35.7% |
| Assistant Principals | 47,037 | 64,493 | 3.2% | 37.1% |
| Weighted Average | 49,351 | 67,763 | 3.2% | 37.3% |

Student Services

| | | | | |
|--------------------------|---------------|---------------|-------------|--------------|
| Education Media Gen. | 33,072 | 46,804 | 3.5% | 41.5% |
| Counselors | 35,602 | 47,470 | 2.9% | 33.3% |
| School Psychologists | 38,388 | 52,175 | 3.1% | 35.9% |
| School Nurses | 27,830 | 40,799 | 3.9% | 46.6% |
| School Social Workers | 34,926 | 46,336 | 2.9% | 32.7% |
| Speech & Hearing Therap. | 33,692 | 46,490 | 3.3% | 38.0% |
| Weighted Average | 34,674 | 47,188 | 3.1% | 36.1% |

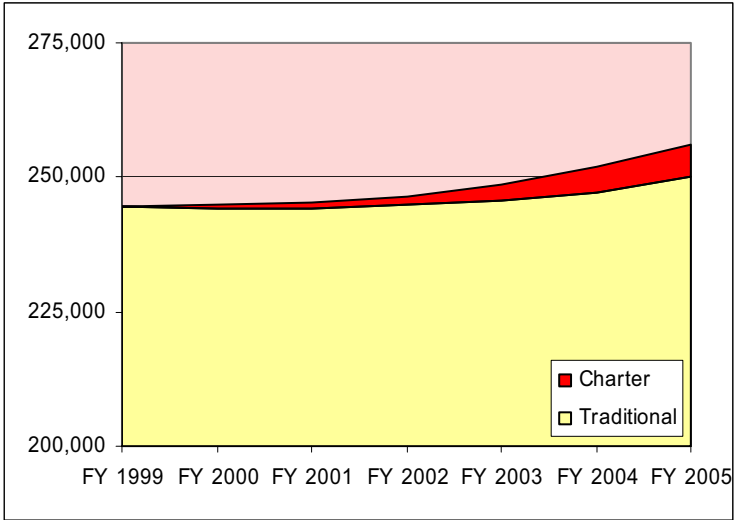
Instructional Services

| | | | | |
|-------------------------|---------------|---------------|-------------|--------------|
| Elementary Teachers | 29,926 | 41,459 | 3.3% | 38.5% |
| Secondary Teachers | 31,259 | 42,682 | 3.2% | 36.5% |
| Weighted Average | 30,573 | 42,052 | 3.2% | 37.5% |

Note: Based on Fall 2004 State Department of Education data.

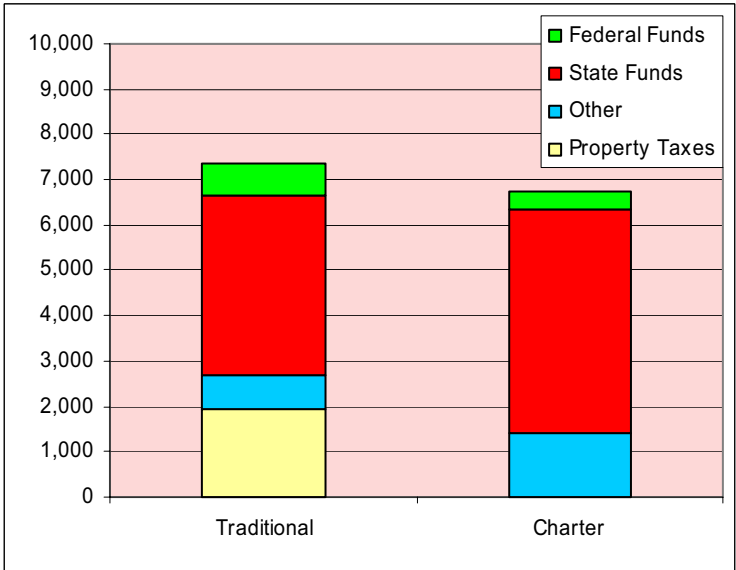
Idaho Public School Enrollment

Traditional Public & Public Charter Schools



FY 2004 Total Funding per Enrolled Student

Traditional Public & Public Charter Schools



2004 Charter School Legislation

- ◆ **SB 1443** - This legislation dealt with funding issues associated with virtual charter schools. The legislation provided that such schools will be assigned no higher than the median attendance divisor for FY04 and FY05, for the purposes of determining support units, and no higher than the second highest divisor for FY06 and FY07. Such schools will receive their actual divisor for FY08 and forward.

The legislation further provided that such schools will be eligible, beginning in FY06, to receive the state's customary 85% transportation match for the cost of transporting the education program to the child (similar to the traditional cost of transporting the child to the education program). Costs eligible for reimbursement include internet access, electronic and computer equipment, toll-free telephone service, the mileage costs of teachers and staff conducting home visits, and any regular transportation costs that may be claimed by a school district (such as educational field trips). Such schools will still be subject to the same funding limitations that require costs to be within a certain percentage of the statewide average for transportation services.

- ◆ **SB 1444a** - This legislation overhauled most of the sections of state law governing charter schools. Key points of the legislation included provisions that:
 - ◆ Clarified that charter school employees and governing boards were subject to the same ethics standards as traditional school districts.
 - ◆ Created the Public Charter School Commission as a new, state-wide entity with the authority to grant and oversee charter schools. The commission includes three current or former school board members, three current or former members of charter school boards of directors, and one at-large member not associated with the education industry. All members are appointed by the Governor, subject to Senate confirmation.
 - ◆ While still requiring groups petitioning for the creation of a new charter school to first submit the application to the local school board, the legislation allowed the petitioners to refer their application to the Public Charter School Commission within 30 days of submission to the local school board, if agreement has not been reached.
 - ◆ Granted the State Board of Education the authority to designate charter schools as Local Educational Agencies (LEAs).
 - ◆ Reduced the number of new charters that may be authorized in the state each year from twelve to six.

Higher Education

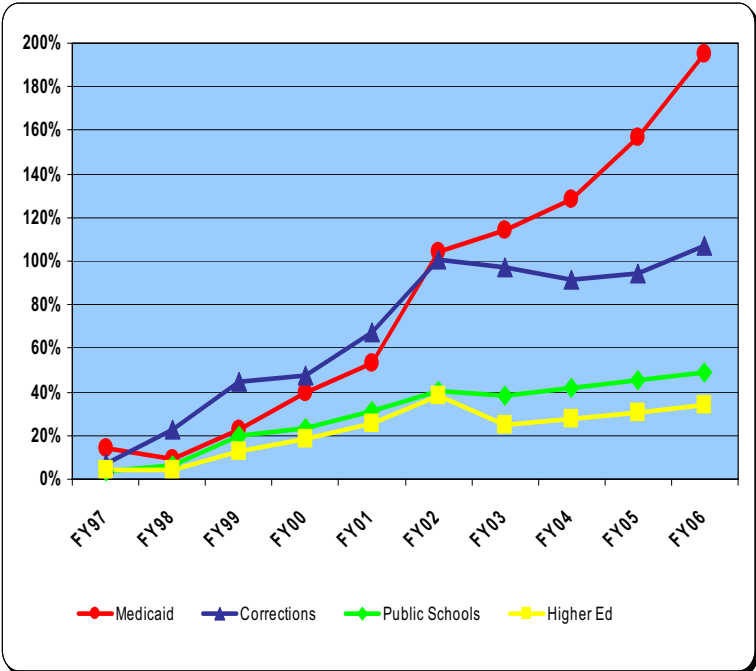
General Fund Support for Higher Education

A 10-Year History

Over the past ten years, as a percent of total General Fund appropriations, funding for Idaho's 4-year institutions of higher education has been impacted by the rapid growth in costs for Corrections and Medicaid. In fact, higher ed funding grew the slowest among the five government segments listed below.

| General Fund Approps (millions) | FY 1996 | FY 2006 | Annual %Chg | Total %Chg |
|---|-------------------|-------------------|------------------------|-----------------------|
| College & Universities | \$171.M | \$228.9M | 3.0% | 33.9% |
| Public Schools | \$664.M | \$987.1M | 4.0% | 48.7% |
| Medicaid | \$112.2M | \$331.3M | 11.4% | 195.1% |
| Adult/Juv Corrections | \$73.5M | \$152.2M | 7.6% | 107.2% |
| All Other Agencies | \$328.1M | \$481.4M | 3.9% | 46.7% |
| Total | \$1,348.8M | \$2,180.9M | 4.9% | 61.7% |

10 Year Percent Change in General Fund Appropriations



Higher Education
Operating Budgets
Appropriated Funds Only

| One-Year Comparative Operating Budget | FY 2005 | FY 2006 | Total %Chg |
|--|-----------------|-----------------|-----------------------|
| <i>By Campus</i> | | | |
| University of Idaho | \$123.1M | \$127.3M | 3.4% |
| Boise State University | \$105.M | \$110.1M | 4.9% |
| Idaho State University | \$91.1M | \$94.2M | 3.4% |
| Lewis-Clark State College | \$19.1M | \$19.7M | 3.3% |
| System, HERC, Tech | \$3.1M | \$3.1M | 0.0% |
| Total Approp Funds | \$341.3M | \$354.4M | 3.8% |
| Add'l Student Fee Rev | N/A | \$10.M | |
| Total Operating Budget | \$341.3M | \$364.4M | 6.8% |

By Fund Source

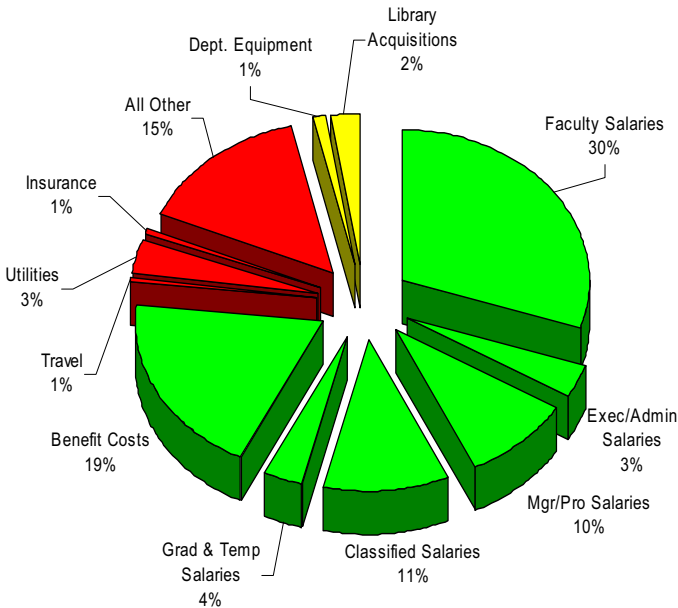
| | | | |
|--------------|-----------------|-----------------|-------------|
| General | \$223.4M | \$233.2M | 4.4% |
| Dedicated | \$117.9M | \$131.2M | 11.3% |
| Total | \$341.3M | \$364.4M | 6.8% |

| Ten-Year Comparative Operating Budget | FY 1997 | FY 2006 | Annual %Chg | Total %Chg |
|--|-----------------|-----------------|--------------------|-------------------|
| <i>By Campus</i> | | | | |
| University of Idaho | \$85.6M | \$127.3M | 4.0% | 48.7% |
| Boise State University | \$66.1M | \$110.1M | 5.2% | 66.6% |
| Idaho State University | \$57.5M | \$94.2M | 5.1% | 63.9% |
| Lewis-Clark State College | \$12.8M | \$19.7M | 4.4% | 54.4% |
| System, HERC, Tech | \$3.8M | \$3.1M | -2.1% | -19.3% |
| Total Approp Funds | \$225.8M | \$354.4M | 4.6% | 57.0% |
| Add'l Student Fee Rev | N/A | \$10.M | | |
| Total Operating Budget | \$225.8M | \$364.4M | 4.9% | 61.4% |

By Fund Source

| | | | | |
|--------------|-----------------|-----------------|-------------|--------------|
| General | \$171.1M | \$233.2M | 3.2% | 36.4% |
| Dedicated | \$52.5M | \$131.2M | 9.6% | 149.8% |
| Total | \$223.5M | \$364.4M | 5.0% | 63.1% |

Higher Education FY 2006 Appropriated Funding by Personnel, Operating & Capital Expenditures



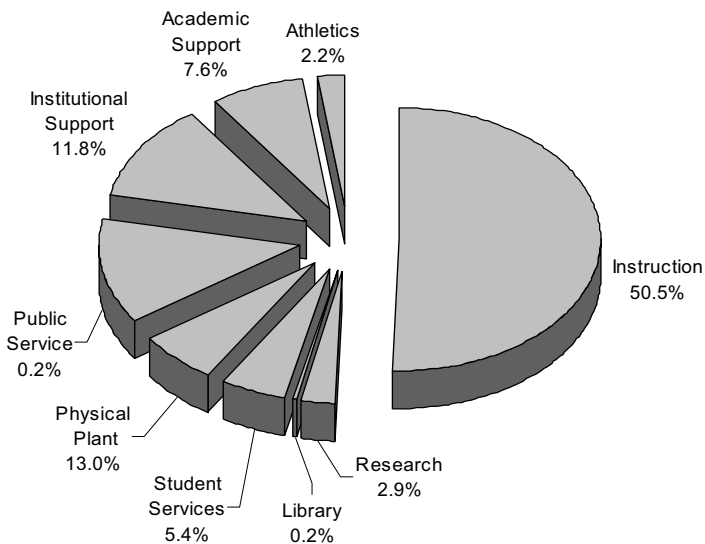
Personnel costs will consume 76.7% of the \$357 million distributed to the 4-year institutions. Of the \$273.9 million spent on employee compensation, the largest portion goes to faculty salaries and the next biggest slice goes to benefit costs for all employees.

Operating expenses account for 19.8% of the higher ed appropriation. Of the \$70.6 million spent on consumables, \$12.4 million (17.6%) will be spent on utilities, \$2.2 million (3.2%) will be spent on insurance and \$1.9 million (2.8%) will be spent on travel.

Capital Outlay totals 3.5% of the appropriation or \$12.5 million. Library acquisitions typically account for two-thirds of the durable goods purchased by the institutions.

Higher Education

Use of FY 2006 Appropriated Funding by Functional Classification



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intramural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Athletics: administration, marketing and student participation in inter-collegiate men's and women's athletics.

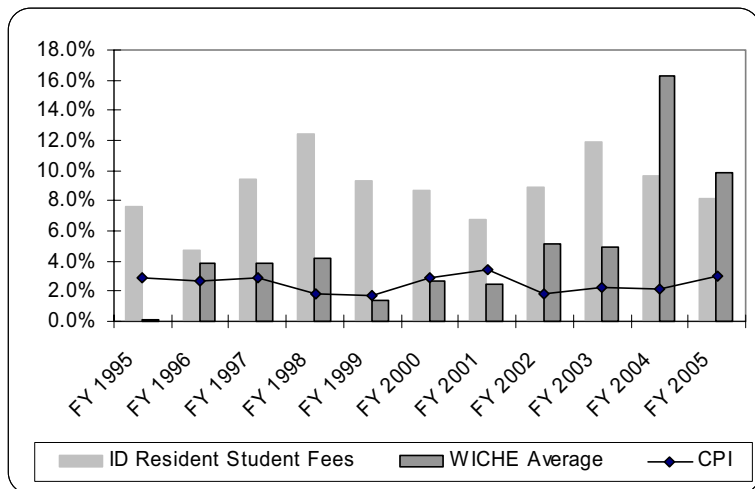
Higher Education Student Fees

Student fees in Idaho have increased by an average of 9.0% over the past ten years. As of FY 2005, they were 93.5% of the WICHE* state average (\$3,810). The least expensive WICHE state is Nevada at 66.5% of average. The most expensive WICHE state is Oregon at 122.6% of average, meaning that its fees are most twice Nevada's.

| Annual Undergraduate Full-Time Student Fees | FY 1995 | FY 2005 | Annual %Chg | Total %Chg |
|--|-----------------|-----------------|------------------------|-----------------------|
| Resident Fees | | | | |
| University of Idaho | \$ 1,548 | \$ 3,632 | 8.9% | 134.6% |
| Boise State University | \$ 1,580 | \$ 3,520 | 8.3% | 122.8% |
| Idaho State University | \$ 1,500 | \$ 3,700 | 9.4% | 146.7% |
| Lewis-Clark State College | \$ 1,412 | \$ 3,392 | 9.2% | 140.2% |
| Idaho Average | \$ 1,510 | \$ 3,561 | 9.0% | 135.8% |

| | | | | |
|--|-----------------|------------------|-------------|--------------|
| Non-Resident Tuition Only (Non-Residents pay Fees plus Tuition) | | | | |
| University of Idaho | \$ 5,962 | \$ 11,652 | 6.9% | 95.4% |
| Boise State University | \$ 5,766 | \$ 10,576 | 6.3% | 83.4% |
| Idaho State University | \$ 6,000 | \$ 10,780 | 6.0% | 79.7% |
| Lewis-Clark State College | \$ 5,120 | \$ 9,632 | 6.5% | 88.1% |
| Idaho Average | \$ 5,712 | \$ 10,660 | 6.4% | 86.6% |

Percent Change Comparison



*The Western Interstate Commission on Higher Education member states are Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.

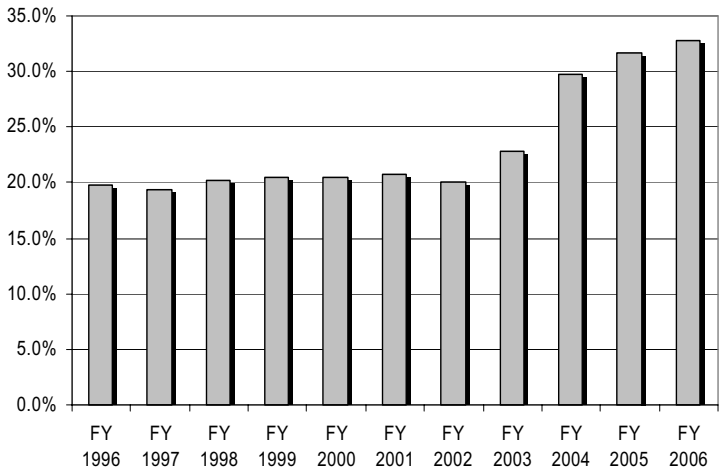
Higher Education Student Fees

Note: In 2005, the legislature passed H231 which amended state law to allow tuition to be collected at institutions of higher education in Idaho, with the exception of the University of Idaho which is constitutionally prohibited from charging tuition.

Student Fees have come to account for nearly one out of every three dollars appropriated to higher education in Idaho. Ten years ago, student fees contributed only a fifth of appropriated dollars. The student fees are replacing primarily appropriations from the General Fund. Over the past ten years, General Fund money going to higher education has increased by 36% while student fees have increased by 168%. Significant losses experienced by the Endowment Funds since FY 2003, have resulted in shifting costs to student fees (see Section I of this book for information about endowment distributions).

| <u>Original Appropriation</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual %Chg</u> | <u>Total %Chg</u> |
|-------------------------------|----------------|----------------|--------------------|-------------------|
| General Fund | \$171. | \$233.2 | 3.2% | 36.4% |
| Endowment Funds | \$8.33 | \$9.52 | 1.3% | 14.2% |
| Total State Support | \$179.3 | \$242.7 | 3.1% | 35.4% |
| Student Fees | \$44.2 | \$118.6 | 10.4% | 168.4% |
| Total Appropriation | \$223.5 | \$361.3 | 4.9% | 61.7% |

***Student Fees as a Percentage of the
Higher Education Appropriation***



Higher Education
Student Enrollment

Fall Academic Enrollment

| <u>Full-Time Equivalent</u> | <u>FY 1995</u> | <u>FY 2005</u> | <u>Annual %Chg</u> | <u>Total %Chg</u> |
|------------------------------------|-----------------------|-----------------------|---------------------------|--------------------------|
| University of Idaho | 9,434 | 11,040 | 1.6% | 17.0% |
| Boise State University | 9,588 | 12,607 | 2.8% | 31.5% |
| Idaho State University | 7,956 | 9,191 | 1.5% | 15.5% |
| Lewis-Clark State College | 1,963 | 2,127 | 0.8% | 8.4% |
| C&U Average | 7,235 | 8,741 | 1.9% | 20.8% |
| College of Southern Idaho | 2,172 | 3,233 | 4.1% | 48.9% |
| North Idaho College | 2,084 | 2,712 | 2.7% | 30.1% |
| CC Average | 2,128 | 2,973 | 3.4% | 39.7% |

Fall Academic Enrollment

| <u>Headcount (full & part time)</u> | <u>FY 1995</u> | <u>FY 2005</u> | <u>Annual %Chg</u> | <u>Total %Chg</u> |
|--|-----------------------|-----------------------|---------------------------|--------------------------|
| University of Idaho | 11,730 | 12,824 | 0.9% | 9.3% |
| Boise State University | 14,434 | 17,358 | 1.9% | 20.3% |
| Idaho State University | 10,695 | 12,551 | 1.6% | 17.4% |
| Lewis-Clark State College | 2,730 | 2,555 | -0.7% | -6.4% |
| C&U Average | 9,897 | 11,322 | 1.4% | 14.4% |
| College of Southern Idaho | 3,380 | 5,772 | 5.5% | 70.8% |
| North Idaho College | 2,965 | 3,806 | 2.5% | 28.4% |
| CC Average | 3,173 | 4,789 | 4.2% | 50.9% |

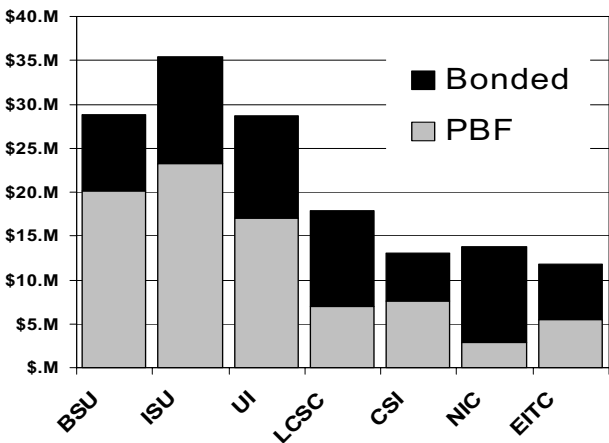
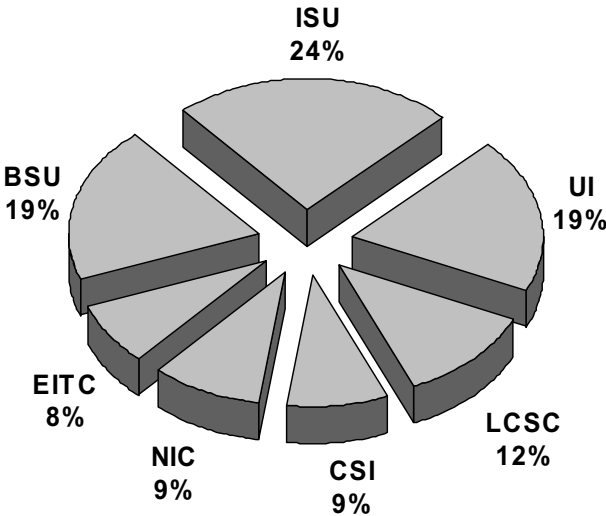
Fall 2004 Academic Enrollment

| <u>Full-Time Equivalent</u> | <u>Lower Div.</u> | <u>Upper Div.</u> | <u>Grad.</u> | <u>Prof.</u> |
|------------------------------------|--------------------------|--------------------------|---------------------|---------------------|
| University of Idaho | 5,421 | 3,880 | 1,395 | 344 |
| Boise State University | 8,740 | 3,123 | 744 | - |
| Idaho State University | 5,584 | 2,326 | 1,011 | 270 |
| Lewis-Clark State College | 1,319 | 808 | - | - |
| Average | 5,266 | 2,534 | 788 | 154 |

Higher Education

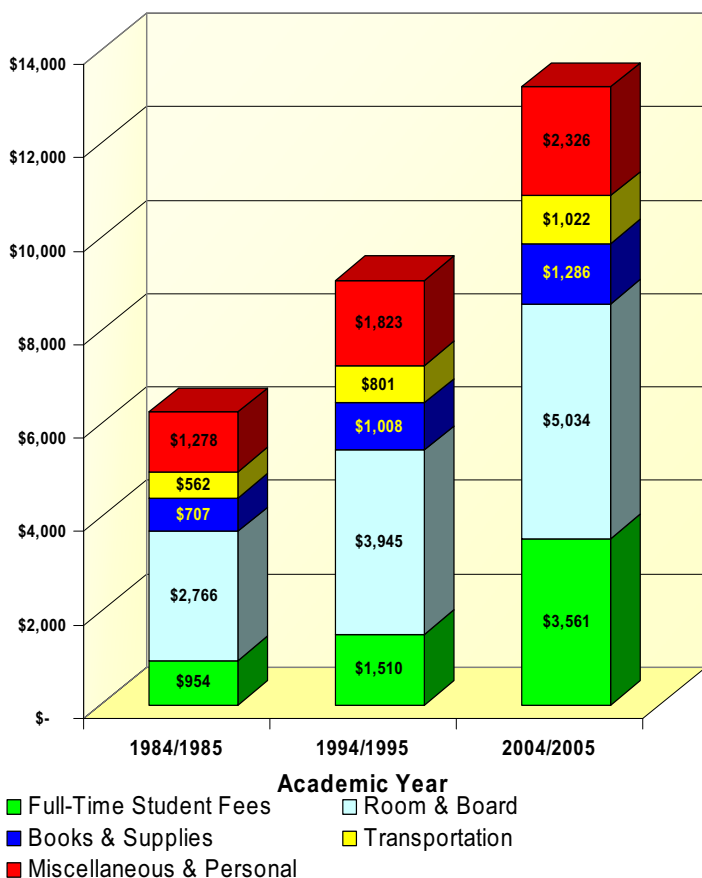
Campus New Construction Funding

Since FY93, higher education has received \$83.2 million dollars for new buildings from the Permanent Building Fund (PBF) plus another \$66.2 million in bonding authority via HCR 30 in FY04 for a total of \$149.4 million.



Higher Education Cost to Attend College HISTORY

It costs about \$13,300 per year for a resident, undergraduate, traditional, full-time student to attend BSU, ISU, UI or LCSC.
It cost \$9,087 ten years ago, or about two-thirds of today's cost
It cost \$6,267 twenty years ago, or less than half of today's cost



Actual student fee amounts are shown. Room & Board, Books & Supplies, Miscellaneous & Personal and Transportation expenses reflect 2004 estimates deflated to constant 1994 and 1984 dollars.

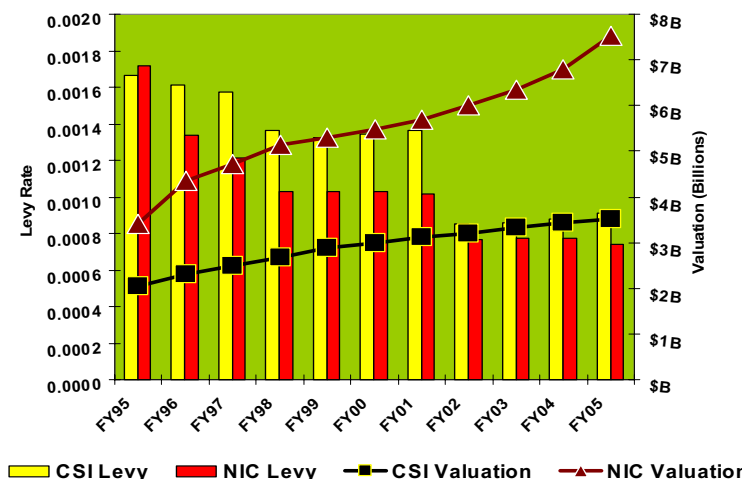
Higher Education Community College Funding

The fastest growing revenue source for the two community colleges has been tuition and student fees, having increased by a total of 252% or 13.4% annually over the past 10 years.

| <u>Operating Budgets</u> | <u>FY 1995</u> | <u>FY 2005</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|--------------------------|----------------|----------------|---------------------|--------------------|
| CSI | \$15.8 | \$28.2 | 6.0% | 78.5% |
| NIC | \$14.8 | \$30.5 | 7.5% | 105.2% |
| Total | \$30.6 | \$58.6 | 6.7% | 91.4% |

Sources of Revenue (FY 2005)

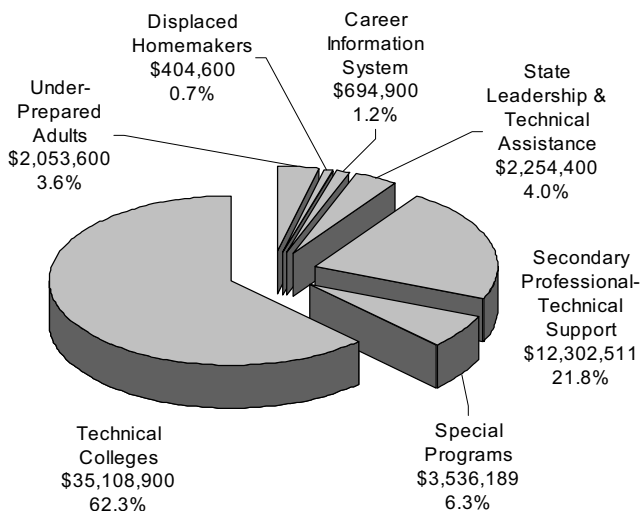
| | CSI | NIC | TOTAL |
|---------------------------|-------------------|-------------------|-------------------|
| General Funds | \$9,877.7 | \$9,877.7 | \$19,755.4 |
| Liquor Funds | \$150. | \$150. | \$300. |
| Property Taxes | \$3,351.8 | \$5,847.7 | \$9,199.5 |
| Tuition & Fees | \$6,342.3 | \$8,155.3 | \$14,497.6 |
| County Tuition | \$1,600. | \$876. | \$2,476. |
| Miscellaneous | \$1,616.2 | \$1,840.4 | \$3,456.6 |
| DPTE Funds | \$5,251.9 | \$3,706.4 | \$8,958.3 |
| Total | \$28,189.9 | \$30,453.5 | \$58,643.4 |



Note: CSI & NIC each received \$500,000 in FY 1998 and \$1.6 million in FY 2002 in additional General Funds to provide property tax relief.

Professional-Technical Education

Nearly two out of every three dollars appropriated for Professional-Technical Education goes to Idaho's six technical colleges (at BSU, ISU, LCSC, CSI, NIC and EITC). That amount totals \$35.1 million.



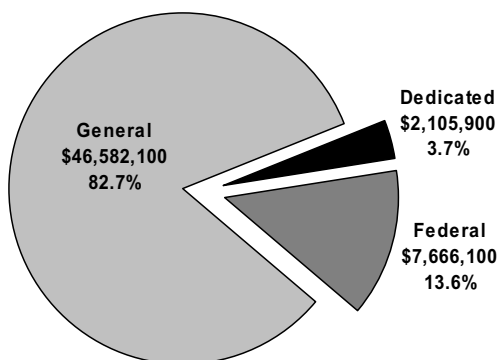
Of the remaining dollar, more than half — \$12.3 million — supports secondary professional-technical programs.

Ten Year Appropriation History

| Approp (millions) | FY 1996 | FY 2006 | Annual % Change | Total % Change |
|-----------------------|---------------|---------------|--------------------|-------------------|
| By Fund Source | | | | |
| General | \$30.3 | \$46.6 | 4.4% | 53.8% |
| Federal | \$6.0 | \$7.6 | 2.4% | 26.7% |
| Other | \$0.5 | \$2.2 | 16.0% | 340.0% |
| Total | \$36.8 | \$56.4 | 4.4% | 53.3% |

Professional-Technical Education

FY 2006 Appropriation By Fund Source



Postsecondary Enrollment

| Fall Academic Enrollment | | | Annual | Total |
|-----------------------------|-------------|-------------|-------------|--------------|
| <u>Full-Time Equivalent</u> | <u>1994</u> | <u>2004</u> | <u>%Chg</u> | <u>%Chg</u> |
| Boise State University | 650 | 735 | 1.2% | 13.1% |
| Idaho State University | 1,034 | 988 | -0.5% | -4.4% |
| Lewis-Clark State College | 467 | 459 | -0.2% | -1.7% |
| College of Southern Idaho | 402 | 788 | 7.0% | 96.0% |
| North Idaho College | 281 | 627 | 8.4% | 123.1% |
| E. Idaho Tech. College | 326 | 543 | 5.2% | 66.6% |
| Average | 527 | 690 | 2.7% | 31.0% |

| Fall Academic Enrollment | | | Annual | Total |
|---|-------------|-------------|-------------|--------------|
| <u>Headcount (full & part time)</u> | <u>1994</u> | <u>2004</u> | <u>%Chg</u> | <u>%Chg</u> |
| Boise State University | 665 | 1,086 | 5.0% | 63.3% |
| Idaho State University | 1,180 | 1,252 | 0.6% | 6.1% |
| Lewis-Clark State College | 600 | 590 | -0.2% | -1.7% |
| College of Southern Idaho | 728 | 1,296 | 5.9% | 78.0% |
| North Idaho College | 352 | 639 | 6.1% | 81.5% |
| E. Idaho Tech. College | 368 | 788 | 7.9% | 114.1% |
| Average | 649 | 942 | 3.8% | 45.2% |



Health and Human Services





Health & Human Services

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|------------------|---------------------|--------------------|
| <u>By Department or Division</u> | | | | |
| Med. Indigent Health Care | \$7.5 | \$15.3 | 7.4% | 104.3% |
| Health & Welfare | 713.1 | 1,597.6 | 8.4% | 124.0% |
| Environmental Quality | 40.0 | --- | --- | (100.0%) |
| Child Welfare | 31.1 | 46.5 | 4.1% | 49.6% |
| Commissions & Councils | 1.9 | 4.7 | 9.8% | 155.8% |
| Indirect Support Services | 20.3 | 33.9 | 5.3% | 66.9% |
| Medical Assistance | --- | 1,188.7 | --- | --- |
| Mental Health Services | --- | 38.4 | --- | --- |
| Public Health Services | 47.2 | 99.1 | 7.7% | 110.0% |
| Psychiatric Hospitalization | --- | 24.3 | --- | --- |
| Srvs for Devel Disabled | 30.2 | 36.9 | 2.0% | 22.0% |
| Veterans Services | 11.0 | --- | --- | (100.0%) |
| Welfare | 461.7 | 125.0 | (12.2%) | (72.9%) |
| Community Rehabilitation | 69.7 | --- | --- | (100.0%) |
| Independent Living Council | --- | .1 | --- | --- |
| Public Health Districts | 7.6 | 9.9 | 2.7% | 30.9% |
| Total | \$728.1 | \$1,622.8 | 8.3% | 122.9% |

By Fund Source

| | | | | |
|--------------|----------------|------------------|-------------|---------------|
| General | \$239.3 | \$482.6 | 7.3% | 101.7% |
| Dedicated | 82.5 | 115.7 | 3.4% | 40.3% |
| Federal | 406.4 | 1,024.5 | 9.7% | 152.1% |
| Total | \$728.1 | \$1,622.8 | 8.3% | 122.9% |

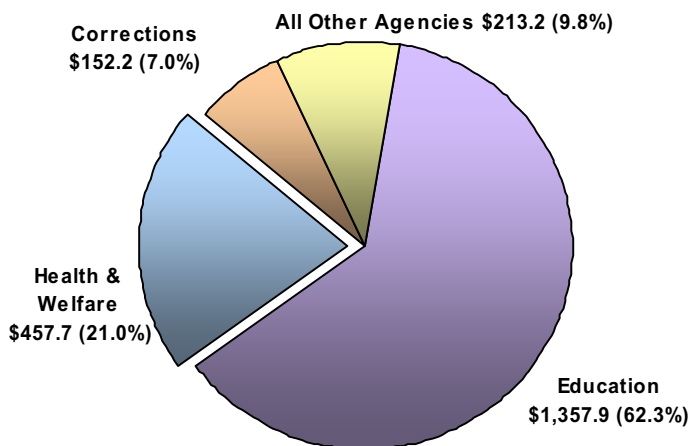
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ **Environmental Quality** and **Veterans Services** were moved from Health and Welfare in FY2001. Environmental Quality was established as a standalone department, and Veterans Services was moved under the Dept. of Self-Governing Agencies.
- ◆ **Medical Assistance (Medicaid)** was moved from the Division of Welfare and established as a separate division in FY1997.
- ◆ Activities within the **Div. of Community Rehabilitation** have been distributed to other program areas throughout Health & Welfare.
- ◆ During the 2005 legislative session Health & Welfare's appropriation was organized by function rather than by organizational authority.

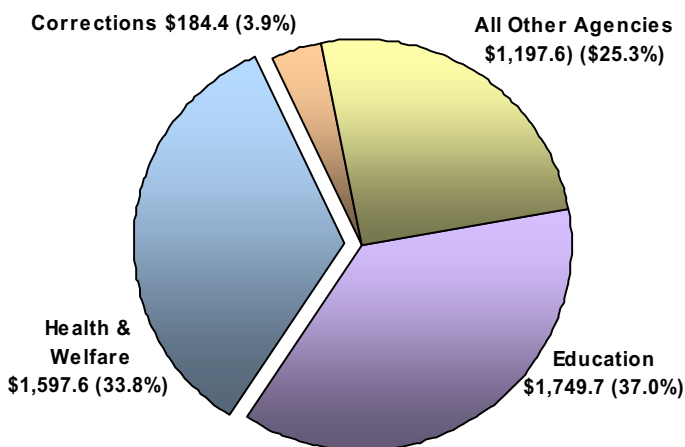
FY 2006 State Appropriations

Twenty-one percent of all state dollars are expended for health and social service programs, but account for 34% when all other fund sources are considered — almost as much as all of education

State General Fund Budget (millions)



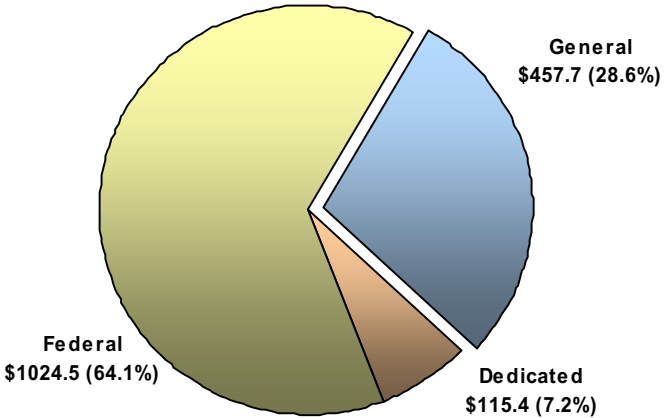
Total State Budget (millions)



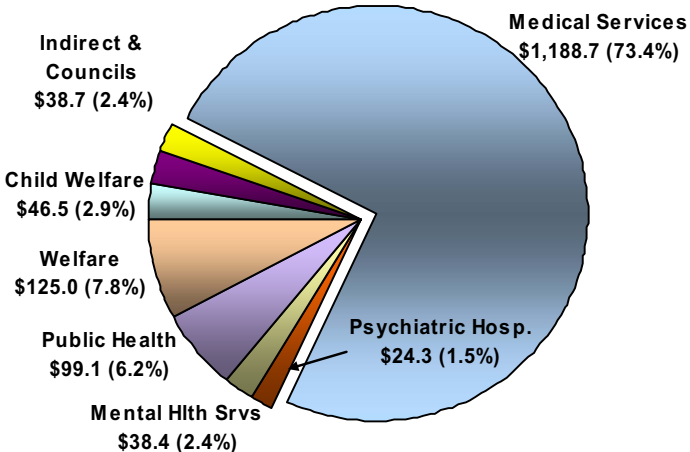
FY 2006 DHW Appropriation: \$1,597.6 B

Over 73% of all moneys appropriated to the Department of Health and Welfare are expended for medical services and long-term care on behalf of low-income people with limited resources

Appropriation by Fund Source (millions)

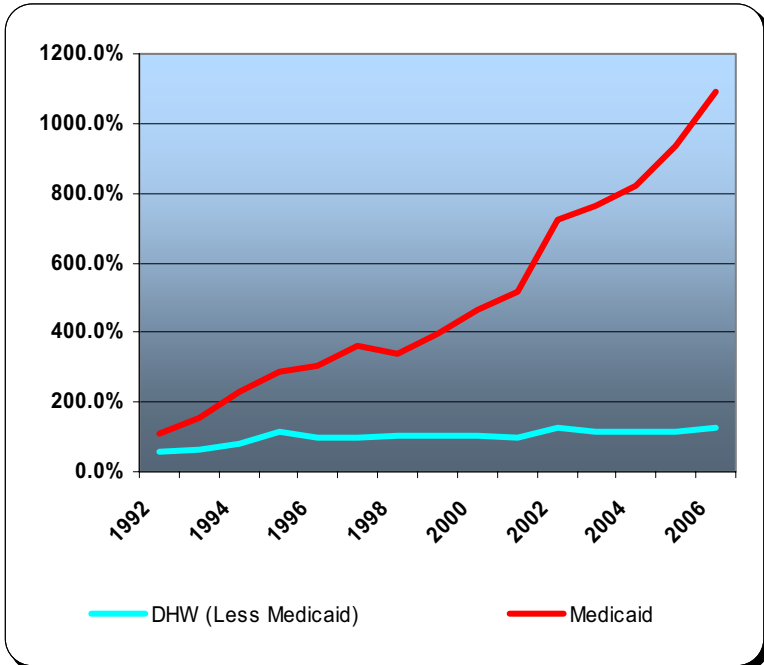


Appropriation by Division (millions)



General Fund 15-Year Trend Comparison

General Fund Original Appropriations are expressed as a cumulative percentage increase over FY 1992 levels



- ◆ Since 1996, growth in the Department of Health and Welfare (Less Medicaid), has remained relatively flat, while Medicaid has grown significantly.
- ◆ In 1996, the Department of Health and Welfare, without Medicaid, made up 8% of the state General Fund budget, but has since declined to 5.8% in 2006, due in part, to the rising costs of Medicaid.
- ◆ Medicaid made up 8% of the state General Fund budget in 1996, but today that figure has grown to about 15.2%.

Medicaid Comparison of Idaho to Western States and Nation

| Western States | % Population Enrolled 2003 | Per Capita Exp. 2002 | \$ Exp. Per Enrollee 2002 | % Chg in Medicaid Expenses 1998-2002 | % Chg in Exp. Per Enrollee 1998-2002 |
|-------------------|----------------------------|----------------------|---------------------------|--------------------------------------|--------------------------------------|
| Idaho | 11.5% | \$577 | \$5,110 | 88.8% | -3.0% |
| <i>State Rank</i> | 36 | 45 | 34 | 4 | 41 |
| Oregon | 11.9% | \$730 | \$6,015 | 50.5% | 32.1% |
| <i>State Rank</i> | 33 | 30 | 25 | 23 | 5 |
| Washington | 17.3% | \$852 | \$5,462 | 55.9% | 15.3% |
| <i>State Rank</i> | 11 | 19 | 31 | 17 | 19 |
| Nevada | 7.3% | \$372 | \$4,916 | 57.6% | -17.3% |
| <i>State Rank</i> | 48 | 50 | 38 | 16 | 50 |
| Utah | 8.0% | \$425 | \$5,763 | 45.4% | 6.5% |
| <i>State Rank</i> | 46 | 49 | 27 | 31 | 30 |
| Montana | 8.8% | \$628 | \$7,472 | 46.3% | 26.4% |
| <i>State Rank</i> | 44 | 41 | 13 | 28 | 8 |
| Wyoming | 11.2% | \$551 | \$5,024 | 39.1% | -11.3% |
| <i>State Rank</i> | 39 | 46 | 36 | 40 | 47 |
| National | 14.4% | \$852 | \$5,985 | 45.8% | 10.2% |

SOURCE: Morgan Quintno, Health Care State Rankings 2005, 13th Edition

- ◆ When comparing Medicaid enrollment and expenditures, most Western States rank in the lower half nationally.
- ◆ From 1998 through 2002, expenditures grew significantly, while the cost per enrollee went down in Idaho, Nevada, Utah, and Wyoming. This would suggest that most of the increased cost was due to rising enrollment growth in those states.
- ◆ Conversely, expenses grew faster than enrollments in all of these Western States.

Medicaid Expenses in Idaho By Service Type

(In Millions)

| | FY 2005 | FY 2006 | FY 2007 |
|-----------------------------------|------------------|------------------|------------------|
| Type of Services | Actual | Estimate | Estimate |
| Inpatient Hospital | \$137.9 | \$147.7 | \$158.3 |
| Nursing Facility | 126.6 | 133.6 | 139.5 |
| Prescribed Drugs | 166.1 | 176.4 | 193.8 |
| Waivered Services | 107.8 | 116.0 | 126.9 |
| Physician Services | 65.3 | 68.9 | 74.3 |
| Mental Health | 87.3 | 103.0 | 123.5 |
| Outpatient Hospital | 46.1 | 51.8 | 59.9 |
| Developmental Disability Center | 52.7 | 61.9 | 70.1 |
| ICF-MR Care | 34.6 | 35.6 | 35.6 |
| DSH & UPL | 25.2 | 27.2 | 29.4 |
| Dental Services | 24.5 | 28.1 | 32.5 |
| CHIP & Access Card | 19.4 | 22.0 | 25.7 |
| Targeted Case Management | 11.4 | 12.8 | 14.7 |
| Personal Care Services | 27.3 | 29.3 | 32.4 |
| Medical Transportation | 14.2 | 15.5 | 17.6 |
| Durable Medical Equipment | 12.0 | 13.2 | 14.9 |
| Medicare Parts A&B | 23.5 | 28.0 | 30.0 |
| Home Health Services | 6.8 | 7.3 | 7.5 |
| Other Practitioners | 9.4 | 10.9 | 13.1 |
| Physical Therapy | 4.9 | 5.5 | 6.2 |
| Lab & Radiology Services | 10.5 | 12.0 | 13.1 |
| EPSDT Services | 7.1 | 8.0 | 9.2 |
| Rural Health Clinic Services | 7.4 | 7.5 | 8.1 |
| Federally Qualified Health Center | 5.2 | 6.5 | 8.6 |
| School District Services | 8.6 | 14.3 | 20.7 |
| Ambulatory Surgical Centers | 7.4 | 8.7 | 10.1 |
| Indian Health Services | 3.0 | 2.6 | 3.1 |
| Primary Care Case Management | 5.8 | 6.2 | 6.5 |
| Prosthetic & Orthotic | 1.2 | 1.3 | 1.5 |
| Group Health Plan Payments | 0.7 | 0.8 | 0.8 |
| Optician Services & Supplies | 1.1 | 1.2 | 1.4 |
| Outpatient Rehabilitation | 1.5 | 1.6 | 1.8 |
| Family Planning & Sterilizations | 2.4 | 2.8 | 3.4 |
| Hospice Benefits | 1.6 | 2.0 | 2.5 |
| Audiologist | 0.3 | 0.4 | 0.4 |
| Breast/Cervical Cancer | 2.0 | 2.4 | 2.5 |
| Miscellaneous | 2.7 | 3.0 | 3.2 |
| Total | \$1,071.5 | \$1,176.0 | \$1,302.8 |
| Dollar Difference | 202.5 | 104.5 | 126.8 |
| % Change | 23% | 10% | 11% |

Public Safety





Public Safety

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|---------------------|--------------------|
| <u>By Department or Division</u> | | | | |
| Correction Dept. | 63.6 | 139.4 | 8.2% | 119.1% |
| Support Division | 8.5 | 24.4 | 11.2% | 187.8% |
| Operations Division | 54.6 | 94.3 | 5.6% | 72.7% |
| Idaho Correctional Center | --- | 19.0 | --- | --- |
| Pardons & Parole Com. | .5 | 1.7 | 12.3% | 219.0% |
| Judicial Branch | 19.4 | 34.0 | 5.8% | 75.6% |
| Juvenile Corrections | 20.2 | 45.0 | 8.3% | 122.4% |
| State Police | 35.4 | 53.8 | 4.3% | 51.8% |
| Brand Inspection | 2.0 | 2.5 | 2.1% | 23.6% |
| Police, Division of State | 31.2 | 46.0 | 4.0% | 47.7% |
| POST Academy | 1.1 | 4.5 | 15.5% | 322.6% |
| Racing Commission | 1.2 | .8 | (4.1%) | (33.9%) |
| Total | \$138.7 | \$272.2 | 7.0% | 96.3% |

By Fund Source

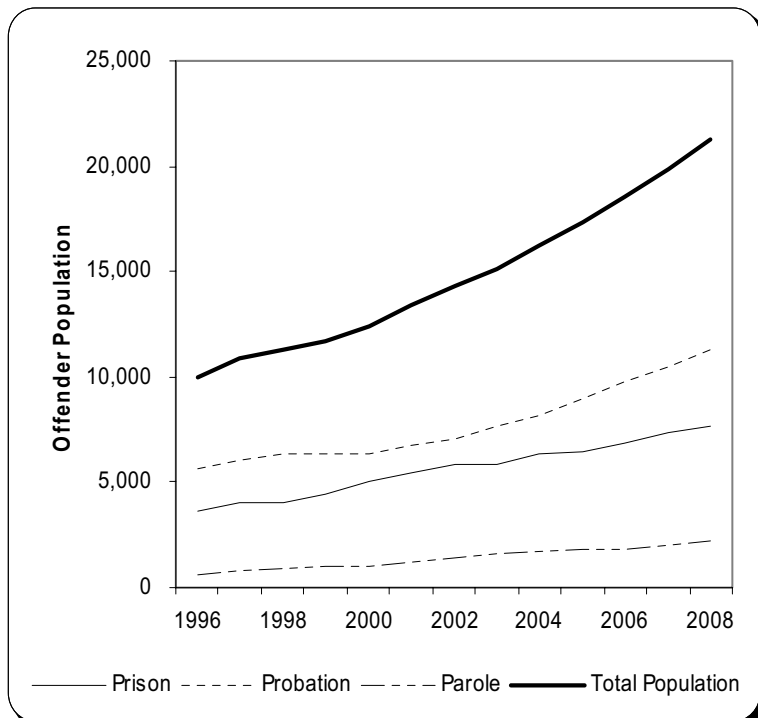
| | | | | |
|--------------|----------------|----------------|-------------|--------------|
| General | \$104.9 | \$194.4 | 6.4% | 85.3% |
| Dedicated | 25.3 | 59.3 | 8.9% | 134.4% |
| Federal | 8.5 | 18.6 | 8.1% | 118.5% |
| Total | \$138.7 | \$272.2 | 7.0% | 96.3% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Over this same period of time the prison population grew from 2,788 at the start of FY 1996, to 6,312 by the end of FY 2005. Compared to the funding for the same period, the prison population grew at an annual rate of 8.5%, with a ten-year increase of 126.4%.
- ◆ The Idaho Correctional Center opened in FY 2001 with an initial appropriation of \$15.4 million. By FY 2006 the appropriation increased to \$19.0 million which includes the per diem to the private contractor and liability insurance for the facility.
- ◆ The functions of the State Youth Services Center in St. Anthony, Juvenile Justice Services, and Juvenile Detention and Assessment were programs located within the Department of Health and Welfare. They were subsequently transferred to a newly created Department of Juvenile Corrections in FY 1996.

Adult Correctional Population Trends in Idaho

*The Number of Adults in the Correctional Population
Continues to Increase*



- ◆ Over 20,000 people in Idaho are under some form of correctional supervision including:

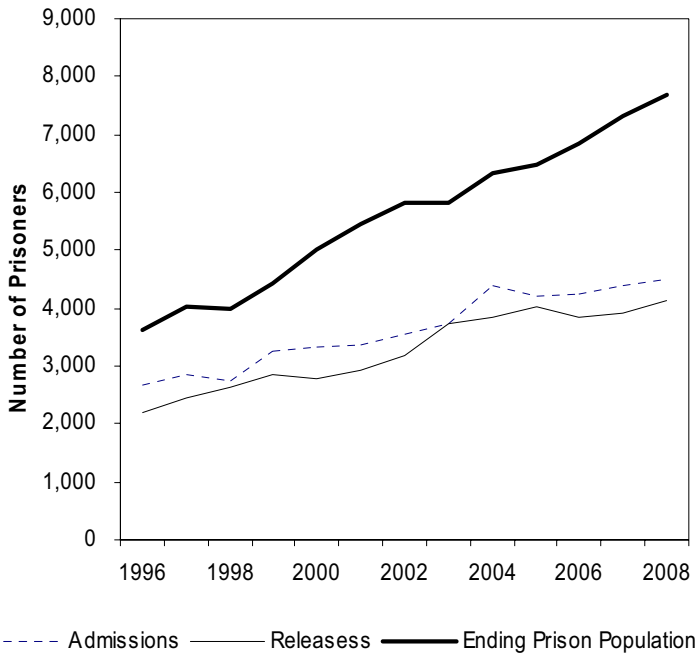
Prison. Confinement in an institution of the Idaho Department of Correction for the imprisonment of persons convicted of serious crimes.

Probation. Court ordered community supervision of convicted offenders by the Department of Correction.

Parole. Community supervision of convicted offenders by the department after a period of incarceration.

- ◆ From 1996 through 2004, the historical average annual percent change for those persons under the supervision of the department was an increase of 6.8%.
- ◆ The forecast for 2005 through 2008, assumes that the average annual growth rate will rise to about 7.0%.

Inmate Admissions, Releases, and Year-End Prison Population Trends in Idaho



- ◆ Between 1996 and 2004, admissions to Idaho's prisons increased by 66% from 2,653 to 4,402. During this same time period the number of inmates released from prison increased by 75% from 2,200 to 3,854.
- ◆ The closer the gap is between admissions and releases, the more stable the inmate population, such as occurred in 1998 and then again in 2003. In 1998 the small growth rate in inmate population was primarily due to a reduction in admissions to prison, while the small growth rate in inmate population in 2003 was primarily due to a dramatic increase in the number of releases from prison.
- ◆ The Idaho Offender Population Forecast for 2005 through 2008, however, anticipates an annual growth rate of only 5.1%. Even with this smaller growth rate, this translates into an additional 1,497 new admissions for a prison system that is already operating at full capacity.

Selected Prison Data Comparison of Idaho to Western States and Nation

| Western States | State Prisoner Incarceration Rate ¹ 2003 | % of Female Prisoners to All State Prisoners 2003 | % of Pop. Under State Correctional Supervision ² 2003 | Per Capita State Exp. for Corrections 2002 |
|-------------------|---|---|--|--|
| Idaho | 427 | 10.1% | 8.8% | \$127 |
| <i>State Rank</i> | 19 | 4 | 3 | 21 |
| Oregon | 354 | 6.9% | 6.2% | \$140 |
| <i>State Rank</i> | 30 | 27 | 16 | 13 |
| Washington | 260 | 8.0% | 8.7% | \$121 |
| <i>State Rank</i> | 40 | 18 | 5 | 24 |
| Nevada | 462 | 8.3% | 3.8% | \$104 |
| <i>State Rank</i> | 15 | 16 | 41 | 34 |
| Utah | 240 | 7.4% | 2.8% | \$115 |
| <i>State Rank</i> | 42 | 24 | 46 | 28 |
| Montana | 393 | 11.6% | 3.6% | \$117 |
| <i>State Rank</i> | 22 | 2 | 43 | 27 |
| Wyoming | 372 | 9.3% | 4.3% | \$166 |
| <i>State Rank</i> | 28 | 5 | 35 | 5 |
| National | 430 | 6.9% | 6.3% | \$127 |

¹ Incarceration Rate = State Prisoners per 100,000 Population as of December 31, 2003

² Includes adults 18 years of age or older, in prison or jail, on probation or parole

SOURCE: Morgan Quintno, Crime State Rankings 2005, 12th Edition, Pages 50, 55, 92, & 157

Selected Prison Cost Comparison of Idaho to Western States and Nation

| Western States | Annual Operating Costs per Prisoner 2001 | % of Prison Expenses Used for Operating ¹ 2001 | Medical Costs per State Inmate 2001 | Food Service Costs Per Inmate 2001 |
|-------------------|--|---|-------------------------------------|------------------------------------|
| Idaho | \$16,319 | 97.2% | \$1,715 | \$643 |
| <i>State Rank</i> | 41 | 27 | 37 | 40 |
| Oregon | \$36,060 | 98.8% | \$1,284 | \$664 |
| <i>State Rank</i> | 7 | 9 | 45 | 39 |
| Washington | \$30,168 | 94.2% | \$3,412 | \$2,074 |
| <i>State Rank</i> | 10 | 37 | 11 | 2 |
| Nevada | \$17,572 | 99.3% | \$2,871 | \$1,401 |
| <i>State Rank</i> | 39 | 6 | 17 | 13 |
| Utah | \$24,574 | 99.8% | \$1,343 | \$958 |
| <i>State Rank</i> | 24 | 1 | 43 | 32 |
| Montana | \$21,898 | 98.9% | \$922 | \$425 |
| <i>State Rank</i> | 30 | 7 | 49 | 45 |
| Wyoming | \$28,845 | 86.2% | \$3,891 | \$1,024 |
| <i>State Rank</i> | 11 | 45 | 7 | 26 |
| National | \$22,650 | 96.2% | \$2,625 | \$955 |

¹ Does not include other correctional spending for programs such as juvenile correctional activities, adult parole boards, and correctional administration not associated with specific penal institutions.

SOURCE: Morgan Quintno, Crime State Rankings 2005, 12th Edition, Pages 99, 101, 103, & 104

Inmate Demographics by Gender, Ethnicity, Age, and Crime Category

| <u>Description</u> | <u>Prison</u> | <u>CWC*</u> | <u>Contract Beds</u> | <u>County Jails</u> | <u>Total</u> | <u>% of Total</u> |
|---------------------|---------------|-------------|----------------------|---------------------|--------------|-------------------|
| By Gender | | | | | | |
| Male | 5,358 | 247 | 0 | 151 | 5,756 | 88.8% |
| Female | 422 | 93 | 0 | 214 | 729 | 11.2% |
| Total | 5,780 | 340 | 0 | 365 | 6,485 | 100.0% |
| By Ethnicity | | | | | | |
| White | 4,439 | 278 | 0 | 275 | 4,992 | 77.0% |
| Hispanic | 933 | 42 | 0 | 43 | 1,018 | 15.7% |
| Indian | 204 | 13 | 0 | 15 | 232 | 3.6% |
| Black | 101 | 5 | 0 | 4 | 110 | 1.7% |
| Asian | 29 | 1 | 0 | 2 | 32 | 0.5% |
| Other | 26 | 1 | 0 | 1 | 28 | 0.4% |
| Unknown | 48 | 0 | 0 | 25 | 73 | 1.1% |
| Total | 5,780 | 340 | 0 | 365 | 6,485 | 100.0% |
| By Age | | | | | | |
| Juvenile | 3 | 0 | 0 | 0 | 3 | 0.0% |
| 18-20 | 188 | 1 | 0 | 13 | 202 | 3.1% |
| 21-25 | 1,142 | 47 | 0 | 78 | 1,267 | 19.5% |
| 26-30 | 987 | 52 | 0 | 74 | 1,113 | 17.2% |
| 31-35 | 834 | 53 | 0 | 54 | 941 | 14.5% |
| 36-40 | 792 | 68 | 0 | 61 | 921 | 14.2% |
| 41-45 | 777 | 57 | 0 | 41 | 875 | 13.5% |
| 46-50 | 472 | 37 | 0 | 29 | 538 | 8.3% |
| 51-55 | 281 | 13 | 0 | 10 | 304 | 4.7% |
| Over 55 | 304 | 12 | 0 | 5 | 321 | 4.9% |
| Total | 5,780 | 340 | 0 | 365 | 6,485 | 100.0% |
| By Crime | | | | | | |
| Alcohol | 298 | 32 | 0 | 20 | 350 | 5.4% |
| Assault | 1,220 | 31 | 0 | 55 | 1,306 | 20.1% |
| Drug | 1,372 | 140 | 0 | 141 | 1,653 | 25.5% |
| Murder/Man. | 340 | 3 | 0 | 10 | 353 | 5.4% |
| Property | 1,356 | 134 | 0 | 114 | 1,604 | 24.7% |
| Sex Offense | 1,191 | 0 | 0 | 16 | 1,207 | 18.6% |
| No Rpt'd Crime | 3 | 0 | 0 | 9 | 12 | 0.2% |
| Total | 5,780 | 340 | 0 | 365 | 6,485 | 100.0% |

*CWC = Community Work Centers

SOURCE: Idaho Department of Correction Standard Reports, May 2005

Natural Resources





Natural Resources

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Environmental Quality | --- | \$53.2 | --- | --- |
| Fish & Game | 51.4 | 75.1 | 3.9% | 46.1% |
| Land Board | 24.6 | 38.9 | 4.7% | 58.0% |
| Investment Board | --- | .6 | --- | --- |
| Lands | 24.6 | 38.3 | 4.5% | 55.6% |
| Parks & Recreation | 20.7 | 35.7 | 5.6% | 72.5% |
| Parks & Recreation | 19.8 | 34.1 | 5.6% | 71.7% |
| Lava Hot Springs | .9 | 1.6 | 6.6% | 89.7% |
| Water Resources | 15.3 | 23.8 | 4.5% | 55.9% |
| Total | \$112.0 | \$226.7 | 7.3% | 102.4% |

By Fund Source

| | | | | |
|--------------|----------------|----------------|-------------|---------------|
| General | \$24.5 | \$39.1 | 4.8% | 59.2% |
| Dedicated | 59.8 | 110.0 | 6.3% | 83.9% |
| Federal | 27.6 | 77.6 | 10.9% | 181.0% |
| Total | \$112.0 | \$226.7 | 7.3% | 102.4% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 1996 DEQ budget was \$36.2 million resulting in a 3.9% annual change or 47.1% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1996 EFIB budget was \$457,900 resulting in a 2.2% annual change or 24.1% change over 10 years.
- ◆ The Legislature moved the Soil Conservation Commission (SCC) from the Department of Lands to the Department of Agriculture effective July 1, 1997. Adjusting for the FY 1996 SCC budget of \$2.3 million, the annual change for the Department of Lands would be 5.6% and 71.9% over 10 years.
- ◆ Adjusting for the DEQ, EFIB, and SCC budgets in FY 1996, the annual change for the Natural Resources functional area would be 4.5% instead of 7.3% and the total change would be 54.9% instead of 102.4% for the ten-year period.

Fish and Game License and Tag Sales

Number Sold

| Description | FY 2000 | FY 2005 | Change 00 to 05 | Percent Change |
|------------------------------|------------------|----------------|--------------------|-------------------|
| Resident Combination | 145,213 | 128,108 | (17,105) | (11.8%) |
| Res. Sportsman's Package | 16,383 | 19,419 | 3,036 | 18.5% |
| Resident Fishing | 143,748 | 122,779 | (20,969) | (14.6%) |
| Resident Hunting | 56,823 | 58,989 | 2,166 | 3.8% |
| Resident Misc. Licenses | 10,863 | 22,111 | 11,248 | 103.5% |
| Non-resident Combination | 202 | 1,894 | 1,692 | 837.6% |
| Non-resident Fishing | 23,845 | 21,123 | (2,722) | (11.4%) |
| Non-resident Hunting | 27,716 | 27,302 | (414) | (1.5%) |
| Non-res Misc. Licenses | 6,800 | 18,663 | 11,863 | 174.5% |
| 1-Day Fishing Licenses | 166,173 | 119,202 | (46,971) | (28.3%) |
| Resident Tags | 212,944 | 188,811 | (24,133) | (11.3%) |
| Non-Resident Tags | 29,258 | 37,587 | 8,329 | 28.5% |
| Upland Game/ Waterfowl | 91,844 | 0 | (91,844) | (100.0%) |
| Miscellaneous Permits | 32,480 | 136,634 | 104,154 | 320.7% |
| Controlled Hunt Applications | 77,476 | 96,193 | 18,717 | 24.2% |
| Total | 1,041,768 | 998,815 | (42,953) | (4.1%) |

- ◆ HB 699 of 2000 (Chapter 211), authorized non-resident combination hunting and fishing licenses. The number sold rose to 1,894 in FY 2005. However, non-resident hunting and fishing licenses dropped by 3,136 during that same period.
- ◆ From fiscal year 2000 to fiscal year 2005, Idaho Fish and Game license sales dropped by 42,943 or 4.1%. However, the decrease was due to the elimination of the upland game and waterfowl stamps in 2000.
- ◆ Non-residents purchase over 90% of the 1-day fishing licenses which dropped by 46,971 or 28.3% over the last five years. This figure does not include consecutive day licenses.
- ◆ Although the number of resident hunting licenses actually grew by 3.8% and the sportsman's package grew by 18.5% for an increase of 5,202, the number of resident combination and resident fishing licenses sold decreased by 38,074 over the last five years!
- ◆ The number of miscellaneous licenses (e.g. disabled, furlough, youth graduate) grew by 103.5% (11,248) for residents and by 174.5% (11,863) for non-residents. The number of miscellaneous permits grew by 320.7% (104,154) for residents and non-residents. Examples of miscellaneous permits include archery permit, steelhead permit, muzzleloader permit, 2-pole stamp, and commercial licenses.

Fish and Game Receipts

(\$ in Millions)

| Description | FY 2000 Actual | FY 2005 Actual | Change 00 to 05 | Percent Change |
|-------------------------------|-------------------|-------------------|--------------------|-------------------|
| Fish and Game Fund | | | | |
| Licenses & Permits | \$25.555 | \$29.551 | \$3.996 | 15.6% |
| Federal Reimburs. | 22.453 | 27.043 | \$4.590 | 20.4% |
| Priv. & Loc Reimburs. | 1.906 | 3.146 | \$1.240 | 65.0% |
| Priv. & Loc Trusts | 1.050 | .739 | (\$.311) | (29.6%) |
| Primary/Sec. Depred. | .183 | .136 | (\$.047) | (25.8%) |
| Miscellaneous Income | 1.222 | 1.351 | \$.129 | 10.5% |
| Total Fish & Game: | \$52.370 | \$61.966 | \$9.596 | 18.3% |
| Set-Aside Funds: | | | | |
| Habitat Acq. and Devel. | .452 | .419 | (.033) | (7.4%) |
| Salmon & Steelhead Tag | .218 | .271 | .053 | 24.4% |
| Upland Game Stamp | .286 | 0 | (.286) | (100.0%) |
| Mig. Waterfowl Stamp | .140 | 0 | (.140) | (100.0%) |
| Winter Feed/Hab. Impr. | .411 | .414 | .004 | 0.9% |
| Non-game Programs | .027 | .056 | .029 | 105.9% |
| Meat Proc. Charges | .009 | .012 | .004 | 41.2% |
| Adjustments | .001 | (.004) | (.005) | (500.0%) |
| Total Set-Aside: | \$1.543 | \$1.168 | (\$.374) | (24.2%) |
| Grand Total | \$53.913 | \$63.134 | \$9.222 | 17.1% |

- ◆ The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. Annual license and permit revenues grew from \$22.6 million in FY 1999 to \$27.7 million in FY 2001 or an increase of \$5.1 million. At the same time Set-aside revenues fell from \$1.6 million in FY 1999 to \$1.3 million in FY 2001 or a decrease of \$.3 million. The net effect was an increase of about \$4.8 million in revenues.
- ◆ After the 2000 license increase, revenues leveled off between FY 2001 and FY 2004. Federal reimbursements rebounded from an FY 2001 dip largely due to funding for endangered species.
- ◆ The 2005 legislature approved SB 1191 to increase license and permit fees effective July 1, 2005. The legislation increased fish and game licenses and tags by an average of 10% including a 25 cent increase in vendor payments. The fee increase is projected to generate \$3.1 million per year in additional revenues for the department. A \$1.2 million increase from FY 2004 to FY 2005 reflects early buying in response to the rate changes.

Cost to Hunt for a Resident

(Includes licenses, tags & vendor fees)

| Rank | Deer | | Elk | | Sheep | | Antelope | |
|-------------|----------------|-----------|----------------|-----------|-----------------|-----------|----------------|-----------|
| 1 | \$19.25 | MT | \$22.25 | MT | \$84.25 | MT | \$20.25 | MT |
| 2 | \$23.25 | CO | \$33.25 | CO | \$99.00 | NM | \$23.25 | CO |
| 3 | \$27.00 | NM | \$39.42 | WA | \$109.50 | WA | \$36.00 | NM |
| 4 | \$32.50 | ID | \$43.50 | ID | \$110.50 | WY | \$41.50 | WY |
| 5 | \$39.42 | WA | \$57.00 | OR | \$124.00 | OR | \$44.00 | ID |
| 6 | \$40.00 | UT | \$57.50 | WY | \$153.25 | CO | \$50.00 | UT |
| 7 | \$42.00 | OR | \$65.00 | UT | \$166.00 | NV | \$59.00 | OR |
| 8 | \$45.50 | WY | \$69.00 | NM | \$193.50 | ID | \$95.50 | AZ |
| 9 | \$50.00 | AZ | \$108.50 | AZ | \$225.50 | AZ | \$106.00 | NV |
| 10 | \$55.40 | CA | \$166.00 | NV | \$326.35 | CA | \$141.85 | CA |
| 11 | \$76.00 | NV | \$343.85 | CA | \$508.00 | UT | NA | WA |
| Ave. | \$40.94 | | \$91.39 | | \$190.90 | | \$61.74 | |

Cost to Hunt for a Non-resident

(Includes licenses, tags & vendor fees)

| Rank | Deer | | Elk | | Sheep | | Antelope | |
|-------------|-----------------|-----------|-----------------|-----------|-------------------|-----------|-----------------|-----------|
| 1 | \$191.00 | NM | \$388.00 | UT | \$623.00 | CA | \$202.00 | NM |
| 2 | \$244.00 | AZ | \$394.20 | WA | \$762.25 | MT | \$203.00 | MT |
| 3 | \$263.00 | UT | \$438.00 | OR | \$1,095.50 | WA | \$240.50 | WY |
| 4 | \$275.50 | WY | \$481.00 | NM | \$1,118.50 | AZ | \$288.00 | UT |
| 5 | \$293.25 | CO | \$488.25 | CO | \$1,160.00 | OR | \$293.25 | CO |
| 6 | \$311.30 | CA | \$495.50 | WY | \$1,355.00 | NV | \$354.00 | OR |
| 7 | \$340.25 | MT | \$514.00 | ID | \$1,513.00 | UT | \$400.00 | ID |
| 8 | \$341.00 | OR | \$518.50 | AZ | \$1,633.25 | CO | \$443.50 | AZ |
| 9 | \$394.20 | WA | \$590.25 | MT | \$1,907.25 | ID | \$455.00 | NV |
| 10 | \$395.00 | NV | \$1,360.00 | NV | \$1,915.50 | WY | NA | CA |
| 11 | \$400.00 | ID | NA | CA | \$3,016.00 | NM | NA | WA |
| Ave. | \$313.50 | | \$566.77 | | \$1,463.57 | | \$319.92 | |

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks in the lower half of the eleven western states for resident costs to hunt deer, elk, and antelope.
- ◆ Idaho Ranks in the top half of the eleven western states for non-resident costs to hunt deer, elk, bighorn sheep, and antelope.

Cost to Fish for a Resident

| Rank | State | License | 1 Day | 2 Day | 3 Day |
|----------|----------------|----------------|----------------|----------------|----------------|
| 1 | New Mexico | \$18.50 | \$9.00 | | |
| 2 | Montana | \$19.25 | | \$11.25 | |
| 3 | Colorado | \$20.25 | \$5.25 | | |
| 4 | Washington | \$21.90 | \$7.00 | \$10.00 | \$13.00 |
| 5 | Oregon | \$24.75 | \$12.00 | \$22.50 | \$33.00 |
| 6 | Idaho | \$25.75 | \$11.50 | \$16.50 | \$21.50 |
| 7 | Utah | \$26.00 | \$8.00 | \$16.00 | \$24.00 |
| 8 | Arizona | \$28.50 | \$12.50 | | |
| 9 | Wyoming | \$29.50 | \$4.00 | | |
| 10 | California | \$32.80 | \$10.50 | \$16.55 | |
| 11 | Nevada | \$39.00 | \$9.00 | \$12.00 | \$15.00 |
| | Average | \$26.02 | \$8.88 | \$14.97 | \$21.30 |

Cost to Fish for a Non-resident

| Rank | State | License | 1 Day | 2 Day | 5 Day |
|----------|----------------|----------------|----------------|----------------|----------------|
| 1 | New Mexico | \$40.00 | \$9.00 | | \$17.00 |
| 2 | Colorado | \$40.25 | \$5.25 | | \$18.25 |
| 3 | Washington | \$43.80 | \$14.00 | \$20.00 | \$34.00 |
| 4 | Oregon | \$61.50 | \$12.00 | \$22.50 | |
| 5 | Montana | \$69.25 | | \$24.25 | |
| 6 | Utah | \$70.00 | \$12.00 | \$24.00 | \$60.00 |
| 7 | Nevada | \$79.00 | \$18.00 | \$25.00 | \$46.00 |
| 8 | Idaho | \$82.00 | \$11.50 | \$16.50 | \$31.50 |
| 9 | Wyoming | \$86.50 | \$11.00 | | |
| 10 | California | \$88.20 | \$10.50 | \$16.55 | |
| 11 | Arizona | \$101.00 | \$12.50 | | \$26.00 |
| | Average | \$69.23 | \$11.58 | \$21.26 | \$33.25 |

Source: Idaho Department of Fish and Game Survey

- ◆ Idaho Ranks at the median of the eleven western states for the cost of resident fishing licenses. However, the cost is slightly below average due to the high cost in Nevada.
- ◆ Idaho Ranks in the top half of the eleven western states for the cost of non-resident fishing licenses.
- ◆ In Idaho, it costs a non-resident over three times the amount a resident pays for an annual fishing license but the same amount a resident pays for a daily fishing license.

State Park Self-Support Index

| <i>State Park</i> | ¹ FY 2006 Base Budget | ² FY 2005 Park Receipts | Self Support Percent | Total Visitation CY 2004 |
|----------------------------------|--|--|----------------------------|--------------------------------|
| Ashton/Tetonia | \$27,419 | NA | NA | NA |
| Bear Lake | 265,503 | 52,720 | 19.9% | 31,724 |
| Bruneau Dunes | 342,726 | 227,409 | 66.4% | 79,942 |
| Castle Rocks | 41,500 | 11,083 | 26.7% | 4,023 |
| CD'A Lake Parkway | 69,299 | 19,220 | 27.7% | 206,844 |
| ³ City of Rocks | 617,963 | 530,257 | 85.8% | 81,074 |
| Dworshak | 331,913 | 206,620 | 62.3% | 28,869 |
| Eagle Island | 141,149 | 83,736 | 59.3% | 45,683 |
| Farragut | 656,074 | 590,778 | 90.0% | 205,428 |
| Harriman | 326,672 | 173,386 | 53.1% | 77,503 |
| Hells Gate | 566,936 | 425,650 | 75.1% | 100,685 |
| Henrys Lake | 115,117 | 62,015 | 53.9% | 17,326 |
| Heyburn | 533,270 | 705,013 | 132.2% | 251,520 |
| ³ Lake Cascade | 410,894 | 380,535 | 92.6% | 42,426 |
| Land of The Yankee Fork | 252,348 | 27,257 | 10.8% | 29,662 |
| ⁴ Lucky Peak | 588,920 | 345,914 | 58.7% | 274,726 |
| Massacre Rocks | 193,481 | 69,292 | 35.8% | 65,533 |
| Mc Croskey | 137,855 | 30,646 | 22.2% | 10,647 |
| Mesa Falls | 34,985 | 21,450 | 61.3% | 75,508 |
| Old Mission | 269,711 | 42,721 | 15.8% | 85,038 |
| Ponderosa & Lakeview | 602,832 | 340,747 | 56.5% | 203,056 |
| Priest Lake | 522,442 | 380,258 | 72.8% | 49,215 |
| Round Lake | 193,205 | 83,353 | 43.1% | 67,510 |
| ⁵ Thousand Spgs Cmplx | 209,651 | 53,712 | 25.6% | 95,070 |
| Three Island | 400,610 | 210,154 | 52.5% | 29,046 |
| Trail of the CDA's | 49,800 | 87,704 | 176.1% | 81,656 |
| ³ Walcott | 203,085 | 109,310 | 53.8% | 22,709 |
| Winchester | 199,162 | 96,942 | 48.7% | 43,472 |
| Total | \$8,304,522 | \$5,367,882 | 64.6% | 2,305,895 |

¹ Does not include allocations for capital outlay

² Includes Funds 0243, 0250, 0348, 0349, 0410.01, 0496.02, 0496.03
-from DAFR8310 (6)(4)(0)

³ Includes reimbursement from federal partnership agreements

⁴ Includes Lucky Peak, Spring Shores, Sandy Point and Barber Pool

⁵ Includes Malad Gorge, Niagra Springs, Box Canyon, and Billingsley Creek

Idaho Water Facts

Source: Idaho Department of Water Resources

| | |
|--------------------------------|---|
| Water Surface Area | 880 Square miles or 1.1% of State |
| Number of Lakes | More than 2000 |
| Largest Lake | Pend Oreille - 158 Square Miles |
| Deepest Lake | Pend Oreille - More than 1,100 feet |
| Miles of streams and rivers | 93,000 miles |
| Longest River | Snake River - 779 miles |
| Highest Waterfall | Big Fiddler Creek, S. Fk Boise River - 600 ft |
| Annual Precipitation | Varies from 10 to 50 inches |
| Annual Inflows | About 37 million acre-feet |
| Annual Outflows | About 75 million acre-feet |
| Reservoir Storage | 12,384,000 acre-feet |

Water Conversion Factors

| | |
|-----------------------------------|--|
| 1 acre | 43,560 square feet (208.71 ft x 208.71 ft) |
| 1 acre-foot | 325,850 gallons |
| 1 cubic foot per second | 646,315 gallons per day or 1.9835 acre-feet per day |
| Cost at 1 cent per 100 gallons | \$32.59 per acre foot |

Water Withdrawals

Source: United States Geological Survey <http://www.usgs.gov>

Estimated Use of Water in the United States in 2000

| Used in Idaho in 2000 | Acre-Feet/Yr | MG/D | Percent |
|------------------------|-------------------|-----------------|---------------|
| Irrigation | 19,154,519 | 17,100.0 | 87.7% |
| Aquaculture | 2,206,690 | 1,970.0 | 10.1% |
| Public Supply | 273,316 | 244.0 | 1.3% |
| Domestic Self-Supply | 95,437 | 85.2 | 0.4% |
| Industrial | 62,168 | 55.5 | 0.3% |
| Livestock | 39,093 | 34.9 | 0.2% |
| TOTAL WATER USE | 21,831,223 | 19,489.6 | 100.0% |

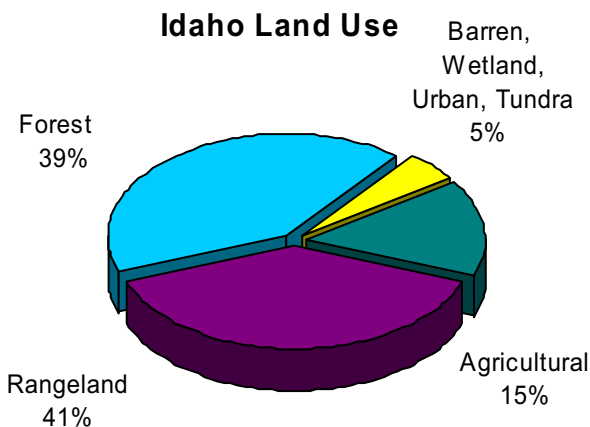
Per capita water use is defined as the public supply divided by the population using the public supply (72% of Idahoans).

Idaho's per capita use in 2000 was 263 gallons per day, calculated by dividing 244 million gallons per day by .928 million people. Although relatively high, this per capita figure includes landscaping and garden irrigation uses.

Idaho Land Ownership

| <u>Description</u> | <u>Acres</u> | <u>% of Total</u> |
|-------------------------|-------------------|-------------------|
| Federal Land | 33,412,277 | 63.1% |
| BLM | 11,836,481 | 22.3% |
| USFS | 20,458,276 | 38.6% |
| Other | 1,117,520 | 2.1% |
| State Land | 2,693,260 | 5.1% |
| Endowments | 2,458,405 | 4.6% |
| Fish & Game | 187,769 | 0.4% |
| Parks & Recreation | 38,407 | 0.1% |
| U of I Board of Regents | 8,679 | 0.0% |
| Private Land | 16,271,679 | 30.7% |
| Tribal Land | 464,077 | 0.9% |
| County Land | 96,311 | 0.2% |
| Municipal Land | 22,972 | 0.0% |
| Total | 52,960,576 | 100.0% |

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of lakes, reservoirs, and rivers.



- ◆ Rangeland is the largest land use in Idaho.

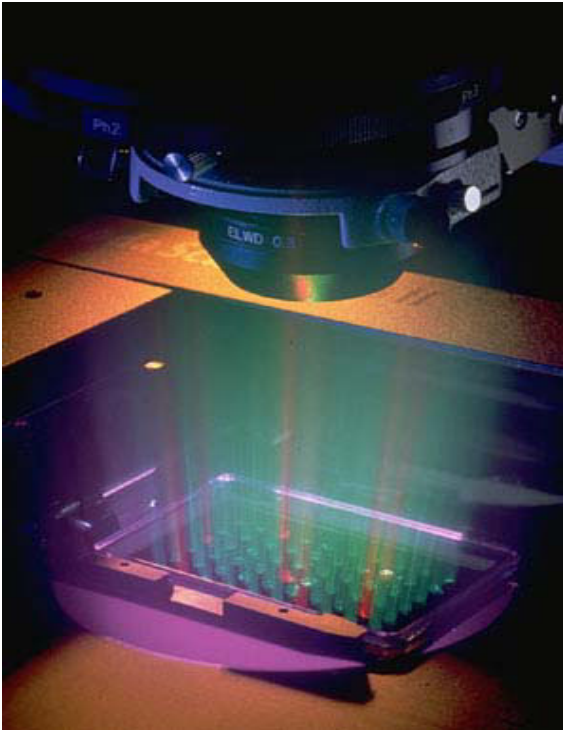
Source: Idaho Department of Commerce and Labor, County Profiles 2002.

Land Ownership by County (in acres)

| County | Federal | State, Tribal, | | Private % | Total |
|--------------|-------------------|------------------|-------------------|------------|-------------------|
| | | Local Gov | | | |
| Custer | 2,937,675 | 56,206 | 158,503 | 5% | 3,152,384 |
| Lemhi | 2,648,258 | 39,705 | 233,189 | 8% | 2,921,152 |
| Valley | 2,063,164 | 69,733 | 221,151 | 9% | 2,354,048 |
| Butte | 1,229,906 | 15,639 | 183,511 | 13% | 1,429,056 |
| Owyhee | 3,727,155 | 474,728 | 712,293 | 14% | 4,914,176 |
| Idaho | 4,523,385 | 85,983 | 821,160 | 15% | 5,430,528 |
| Blaine | 1,314,806 | 65,429 | 312,501 | 18% | 1,692,736 |
| Boise | 900,540 | 89,738 | 227,322 | 19% | 1,217,600 |
| Lincoln | 584,486 | 22,998 | 164,100 | 21% | 771,584 |
| Shoshone | 1,255,653 | 60,041 | 370,066 | 22% | 1,685,760 |
| Boundary | 495,219 | 108,775 | 208,038 | 26% | 812,032 |
| Elmore | 1,327,041 | 120,397 | 522,354 | 27% | 1,969,792 |
| Clark | 747,690 | 80,905 | 300,813 | 27% | 1,129,408 |
| Adams | 565,066 | 39,769 | 268,573 | 31% | 873,408 |
| Fremont | 708,023 | 116,413 | 370,316 | 31% | 1,194,752 |
| Clearwater | 841,755 | 244,332 | 489,337 | 31% | 1,575,424 |
| Camas | 445,876 | 27,143 | 214,981 | 31% | 688,000 |
| Bonner | 492,593 | 178,691 | 440,780 | 40% | 1,112,064 |
| Cassia | 925,150 | 54,066 | 663,408 | 40% | 1,642,624 |
| Bonneville | 623,145 | 59,641 | 513,118 | 43% | 1,195,904 |
| Gooding | 237,503 | 20,971 | 209,238 | 45% | 467,712 |
| Oneida | 409,305 | 13,048 | 345,903 | 45% | 768,256 |
| Twin Falls | 640,399 | 33,541 | 558,124 | 45% | 1,232,064 |
| Caribou | 447,779 | 132,004 | 550,521 | 49% | 1,130,304 |
| Jefferson | 328,226 | 29,471 | 343,168 | 49% | 700,864 |
| Bingham | 392,484 | 280,457 | 667,731 | 50% | 1,340,672 |
| Bear Lake | 287,994 | 19,187 | 314,515 | 51% | 621,696 |
| Bannock | 221,402 | 108,668 | 382,378 | 54% | 712,448 |
| Power | 300,239 | 106,549 | 492,860 | 55% | 899,648 |
| Washington | 345,204 | 75,077 | 511,815 | 55% | 932,096 |
| Gem | 135,009 | 22,230 | 202,825 | 56% | 360,064 |
| Kootenai | 254,276 | 60,624 | 482,028 | 60% | 796,928 |
| Minidoka | 174,649 | 11,118 | 300,441 | 62% | 486,208 |
| Ada | 196,633 | 55,030 | 423,537 | 63% | 675,200 |
| Franklin | 139,255 | 13,299 | 273,366 | 64% | 425,920 |
| Teton | 95,131 | 1,850 | 191,275 | 66% | 288,256 |
| Payette | 66,136 | 10,804 | 183,860 | 70% | 260,800 |
| Madison | 63,519 | 24,212 | 214,093 | 71% | 301,824 |
| Jerome | 96,510 | 10,471 | 276,955 | 72% | 383,936 |
| Benewah | 48,887 | 70,842 | 376,911 | 76% | 496,640 |
| Nez Perce | 33,771 | 96,596 | 413,057 | 76% | 543,424 |
| Latah | 112,791 | 43,602 | 532,695 | 77% | 689,088 |
| Lewis | 8,104 | 22,886 | 275,634 | 90% | 306,624 |
| Canyon | 20,486 | 3,750 | 353,236 | 94% | 377,472 |
| Total | 33,412,277 | 3,276,619 | 16,271,680 | 31% | 52,960,576 |



Economic Development





Economic Development

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Agriculture | \$20.6 | \$36.4 | 5.9% | 76.8% |
| Agriculture Department | 20.6 | 31.5 | 4.4% | 53.2% |
| Soil Conservation Com. | --- | 4.9 | --- | --- |
| Commerce and Labor | 16.5 | 30.6 | 6.4% | 85.1% |
| Finance | 2.7 | 4.3 | 4.9% | 61.8% |
| Industrial Commission | 9.4 | 14.2 | 4.3% | 52.0% |
| Insurance, Dept. | 4.9 | 7.0 | 3.6% | 41.8% |
| Labor and Industrial Serv. | 6.4 | --- | --- | (100.0%) |
| Public Utilities Commission | 3.9 | 4.7 | 1.9% | 20.2% |
| Self-Governing Agencies | 14.0 | 52.0 | 14.0% | 271.7% |
| Building Safety, Division of | --- | 11.5 | --- | --- |
| General Boards | .5 | .4 | (2.9%) | (25.9%) |
| Lottery Commission | 8.3 | 10.8 | 2.7% | 30.7% |
| Medical Boards | 1.8 | 3.6 | 6.9% | 95.8% |
| Regulatory Boards | 3.4 | 5.1 | 4.2% | 50.2% |
| State Appellate Pub. Defend. | --- | 2.1 | --- | --- |
| Veterans Services | --- | 18.6 | --- | --- |
| Transportation Department | 279.6 | 476.3 | 5.5% | 70.4% |
| Total | \$358.0 | \$625.6 | 5.7% | 74.8% |

By Fund Source

| | | | | |
|--------------|----------------|----------------|-------------|--------------|
| General | \$7.3 | \$22.1 | 11.8% | 205.4% |
| Dedicated | 211.3 | 323.1 | 4.3% | 52.9% |
| Federal | 139.4 | 280.4 | 7.2% | 101.1% |
| Total | \$358.0 | \$625.6 | 5.7% | 74.8% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Department of Labor and Industrial Services was dismantled with S1512 of 1996. The functions and budgets were moved to the Division of Building Safety, the Department of Labor, and the College of Mines at the University of Idaho effective July 1, 1996.
- ◆ H607 of 2004 merged the Departments of Commerce and Labor effective July 1, 2004.

Regulatory Boards

There are 35 regulatory boards or commissions in the Dept. of Self-Governing Agencies (5 of which are in the Div. of Building Safety). Each serves a small, specialized constituency who support board operations through fees. These reflect members of various professions who must meet state licensing requirements.

| | FY 05 FTP | FY05 Expenditures | FY05 Revenue | Number of Licensees |
|--|--------------|----------------------|-----------------|------------------------|
| Athletic Comm'n | 0 | \$16,500 | \$13,600 | 90 |
| Bd of Accountancy | 4 | \$327,554 | \$340,864 | 2,565 |
| Bd of Dentistry | 2.75 | \$284,000 | \$296,600 | 2,675 |
| Bd of Medicine | 12.5 | \$1,262,900 | \$1,200,500 | 7,396 |
| Bd of Nursing | 9.5 | \$625,500 | \$693,700 | 19,417 |
| Bd of Optometry | 0 | \$36,465 | \$21,910 | 263 |
| Bd of Pharmacy | 11.5 | \$864,653 | \$957,225 | 12,437 |
| Bd of Prof. Engineers/ Land Surveyors | 3 | \$408,284 | \$480,222 | 9,935 |
| Bd of Prof. Geologists | 0.62 | \$42,400 | \$40,290 | 621 |
| Bd of Veterinary Medicine | 2 | \$179,200 | \$158,500 | 1,354 |
| Bur. of Occupational Licenses | 17 | \$1,616,300 | \$1,911,300 | 26,246 |
| Certified Shorthand Reporters Board | 0.28 | \$18,600 | \$18,400 | 208 |
| Outfitters & Guides Licensing Board | 6 | \$435,200 | \$423,500 | 2,815 |
| Real Estate Comm'n | 13 | \$966,518 | \$1,613,919 | 9,248 |
| Div. of Building Safety | 132.1 | \$8,576,296 | \$9,567,839 | 21,415 |

- ◆ The Bureau of Occupational Licenses provides administrative, investigative, and legal services to the following professional licensing boards: acupuncturists, architects, athletic agents, barbers, chiropractors, cosmetologists, counselors, denturists, drinking water and waste water facility operators, hearing aid dealers, landscape architects, morticians, nursing home administrators, optometrists, podiatrists, psychologists, real estate appraisers, residential care facility administrators and social workers.
- ◆ The Division of Building Safety has five regulatory boards including the Building Code Board, Electrician's Board, HVAC Board, Plumbers Board and the Public Works Contractor's Board. Revenue includes permit and inspection fees.

Transportation

Idaho Historical Fuel Tax Rates

| Year | State Fuel Tax Rate (cents) |
|-----------------|-----------------------------|
| 1976-1981 | 9.5 |
| 1981-1982 | 11.5 |
| 1982-1983 | 12.5 |
| 1983-1988 | 14.5 |
| 1988-1991 | 18.0 |
| 1991-1995 | 21.0 |
| 1996 to present | 25.0 |

- ◆ The Legislature increased gasoline and special fuel rates 4 cents effective April 1, 1996. Also, the one cent Petroleum Storage Trust Tax effective May 1990 through October 1, 2000 is not reflected in the above fuel tax rates.
- ◆ Among six regional neighboring states, Idaho's state and local fuel tax rate is in the middle— four regional neighbors have higher rates (NV—33.8 cents, MT—27.75 cents, WA—31.0 cents, OR—27.0 cents) while two have lower rates (UT—24.5 cents, WY—14.0 cents). [NOTE: Fuel tax rates provide only one variable associated with the cost of automobile ownership/travel. Other relevant fees vary from state-to-state including vehicle registration, operator licenses, and other miscellaneous fees].
- ◆ Federal motor fuel taxes of 18.4 cents are in addition to state and local fuel taxes and petroleum storage fees. The current total gas tax in Idaho is 43.4 cents per gallon.

| Idaho Transportation Trend Indicators | | |
|---------------------------------------|--------------------------|-----------------------------------|
| Trend Indicator | Total Growth CY 78-05 | Avg. Annual Growth CY 78-05 |
| Annual Vehicle Miles Traveled | 92.8% | 3.6% |
| Cars Registered | 86.9% | 3.3% |
| Drivers Licenses | 61.3% | 2.4% |
| Population | 54.6% | 2.1% |
| Gallons of Fuel Consumed | 46.8% | 1.8% |

Base year 1978; table includes actuals for FY 2004
Includes gasoline, diesel, and other highway fuels.

Idaho Transportation Revenues-- FY 05 (in Millions)

| Description | State | County | Hwy Dist | Cities | Total |
|------------------------------------|--------------|-------------|--------------|-------------|--------------|
| Property Tax | 0.0 | 11.4 | 43.8 | 11.4 | 66.6 |
| Other Local Sources | 0.0 | 3.3 | 24.4 | 26.4 | 54.1 |
| Hwy Dist. Acct. | 175.3 | 35.0 | 51.2 | 24.6 | 286.1 |
| Sales & Inventory Tax from State | 0.0 | 0.8 | 3.2 | 4.1 | 8.0 |
| Other State Sources | | 4.5 | 0.7 | 2.5 | 7.6 |
| Federal Aid | 242.6 | 0.5 | 5.5 | 3.0 | 251.5 |
| National Forest Reserve | 0.0 | 9.9 | 3.9 | 0.0 | 13.9 |
| Transfers for Projects from Locals | 3.2 | 0.0 | 0.0 | 0.0 | 3.2 |
| User funds to the State Hwy Acct | 20.1 | 0.0 | 0.0 | 0.0 | 20.1 |
| Interest from Treasurer | 2.6 | 0.0 | 0.0 | 0.0 | 2.6 |
| | | | | | |
| Total Receipts | 443.8 | 65.3 | 132.7 | 71.9 | 713.7 |
| Percent of Total | 62.2% | 9.2% | 18.6% | 10.1% | 100% |

^a Amounts to the state include receipts to the State Highway Fund (0260) only.

^b Includes only counties that maintain roads and streets.

^c Ada County Cities are included in Ada County Highway District.

Notes:

State fiscal year is from July 1 through June 30; the County, Highway District and City fiscal year is from October 1 through September 30.

General Government





General Government

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|---|----------------|----------------|-------------------------|------------------------|
| <u>By Department or Division</u> | | | | |
| Administration, Dept. | \$93.9 | \$59.9 | (4.4%) | (36.2%) |
| Administration, Dept. | 20.9 | 38.6 | 6.3% | 84.3% |
| Building Fund Adv. Council | 70.6 | 21.1 | (11.4%) | (70.2%) |
| Capitol Commission | --- | .3 | --- | --- |
| Personnel Commission | 2.3 | --- | --- | (100.0%) |
| Attorney General | 12.4 | 16.0 | 2.6% | 29.4% |
| Controller, State | 9.8 | 11.8 | 1.9% | 20.8% |
| Governor, Executive Office of | 52.3 | 95.3 | 6.2% | 82.2% |
| Aging, Commission on | 9.3 | 12.3 | 2.9% | 32.5% |
| Arts, Commission on the | --- | 1.6 | --- | --- |
| Blind and Visually Impaired | 3.3 | 3.8 | 1.3% | 14.0% |
| Financial Management, Div. | 3.1 | 2.1 | (3.7%) | (31.8%) |
| Governor's Office | 2.0 | 1.7 | (1.7%) | (16.2%) |
| Human Resources, Div. | --- | 3.0 | --- | --- |
| Human Rights Commission | .7 | .9 | 2.5% | 28.3% |
| Insurance Fund, State | 9.5 | --- | --- | (100.0%) |
| Investment Board | .5 | --- | --- | (100.0%) |
| Liquor Dispensary | 7.9 | 12.1 | 4.4% | 53.7% |
| Military Division | 12.7 | 44.4 | 13.4% | 250.6% |
| Public Empl. Retire. Sys. | 3.4 | 6.3 | 6.5% | 87.7% |
| Species Conservation | --- | 7.1 | --- | --- |
| Women's Commission | .0 | .0 | 0.5% | 5.1% |
| Legislative Branch | 8.5 | 11.8 | 3.3% | 37.9% |
| Lieutenant Governor | .1 | .1 | 2.2% | 24.7% |
| Revenue & Taxation, Dept. | 21.1 | 33.5 | 4.7% | 58.5% |
| Tax Appeals, Board of | .1 | .3 | 11.8% | 205.4% |
| Tax Commission, State | 21.0 | 33.1 | 4.7% | 57.7% |
| Secretary of State | 3.6 | 2.1 | (5.0%) | (40.2%) |
| Arts, Commission on the | 1.8 | --- | --- | (100.0%) |
| Secretary of State | 1.8 | 2.1 | 1.8% | 19.1% |
| Treasurer, State | 1.3 | 1.8 | 3.4% | 39.2% |
| Treasurer, State | 1.3 | 1.8 | 3.4% | 39.2% |
| Idaho Millennium Fund | --- | --- | --- | --- |
| Total | \$202.9 | \$232.3 | 1.4% | 14.4% |

Continued on next page

General Government

| <u>Original Appropriations</u> | <u>FY 1996</u> | <u>FY 2006</u> | <u>Annual % Chg</u> | <u>Total % Chg</u> |
|--------------------------------|----------------|----------------|---------------------|--------------------|
| <u>By Fund Source</u> | | | | |
| General | \$49.0 | \$84.8 | 5.6% | 73.0% |
| Dedicated | 134.7 | 91.3 | (3.8%) | (32.2%) |
| Federal | 19.2 | 56.1 | 11.3% | 191.7% |
| Total | \$202.9 | \$232.3 | 1.4% | 14.4% |

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Capitol Commission was formed in 1998 to preserve the State Capitol building.
- ◆ The functions of the Personnel Commission were transferred to the Office of the Governor in FY 2000 and reorganized as the Division of Human Resources.
- ◆ In 2003 the Legislature moved the Commission on the Arts out from under the Secretary of State and placed it within the Office of the Governor.
- ◆ In 1998, the Legislature changed the State Insurance Fund from a state agency to an "independent body corporate politic". As a result, its funding is no longer subject to review and appropriation by the Legislature.
- ◆ In 1998, the Legislature moved the Endowment Fund Investment Board out from under the Office of the Governor and placed it under the Land Board.
- ◆ The Office of Species Conservation was created by the Legislature in 2000 at the request of the Governor.
- ◆ The Idaho Millennium Fund was established by the Legislature in 2000 as the repository of all funds received by the State of Idaho under the tobacco Master Settlement Agreement. Beginning in FY 2004, only the non-governmental organization projects are shown in the appropriated amount. The government project appropriations are transferred to, and shown in, their respective agency budgets.

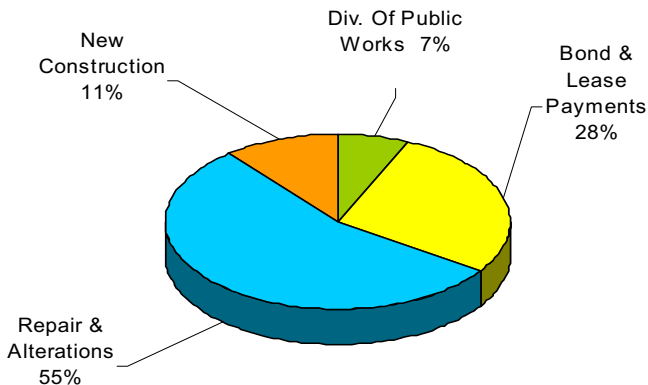
Permanent Building Fund or Capital Budget

Historical Sources of Revenue
(in millions)

| Revenues | FY 02 | FY 03 | FY 04 | FY 05 | FY 06 est |
|-----------------------|--------------|-------------|-------------|-------------|-------------|
| Income Head Tax | 5.9 | 5.7 | 5.7 | 5.5 | 5.9 |
| Cigarette Tax | 6.5 | 6.7 | 6.4 | 6.4 | 6.4 |
| Beer Tax | 1.3 | 1.3 | 1.4 | 1.4 | 1.5 |
| Sales Tax* | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Lottery | 7.5 | 9.0 | 10.3 | 12.5 | 11.5 |
| Budget Res. Interest | 10.5 | 1.1 | 0.0 | 0.4 | 0.7 |
| PBF Interest Earnings | 0.0 | 4.1 | 0.8 | 1.4 | 0.4 |
| <i>Subtotal</i> | 36.7 | 32.9 | 29.6 | 32.6 | 31.4 |
| General Fund money | 65.0 | 0.3 | 0.0 | 0.0 | 0.0 |
| GRAND TOTAL | 101.7 | 33.2 | 29.6 | 32.6 | 31.4 |

*The table does not reflect periodic reappropriations or other miscellaneous revenue.

FY 2006 Permanent Building Fund Appropriation \$32,069,300*



*FY 2006 appropriation includes bond payments, division of public works appropriation, alteration and repairs, and capital construction projects. A five-person Advisory Council directs the Permanent Building Fund. Its membership consists of two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.

Permanent Building Fund

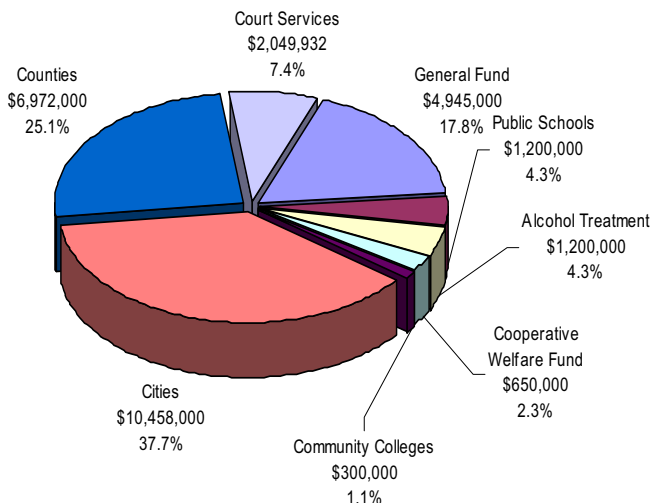
FY 2006 Appropriation—\$32,069,300

For FY 2006, the Legislature allocated most of the available Permanent Building Fund money, or \$17,548,500, for state-wide building maintenance (alteration and repair). This reflects an effort to maintain facilities already in use. In addition to maintenance projects four other projects were approved:

- ◆ \$2.2 million was authorized to renovate the headquarters of the Commission for the Blind and Visually Impaired. This will include major upgrades of the heating, ventilation, and air conditioning systems, fire safety systems, plumbing and electrical systems and elevators. This will also address numerous ADA-related issues.
- ◆ \$450,000 was authorized for planning and design of Phase 2 of the State Museum Addition. This will result in an addition of 9,600 square feet to the State Museum.
- ◆ \$745,000 was authorized to the Department of Correction for low-cost inmate housing. This will result in the construction of a stressed membrane structure providing semi-permanent housing for an additional 100 beds.
- ◆ \$115,000 was approved for fixtures at the new Idaho History Center. This will pay for fixed shelving and ladders at the new facility for storage and access to historical documents.

Other appropriations from the Permanent Building Fund included \$1,161,000 for the Division of Public Works' operating budget. Also, \$8,849,400 in bond payments was appropriated from the Fund. These bond payments go toward retiring the debt on several completed buildings and current construction projects across the state.

FY 2004
Distribution of Liquor Dispensary Earnings
Total = \$27,774,932



Statutory Profit Distribution Formula

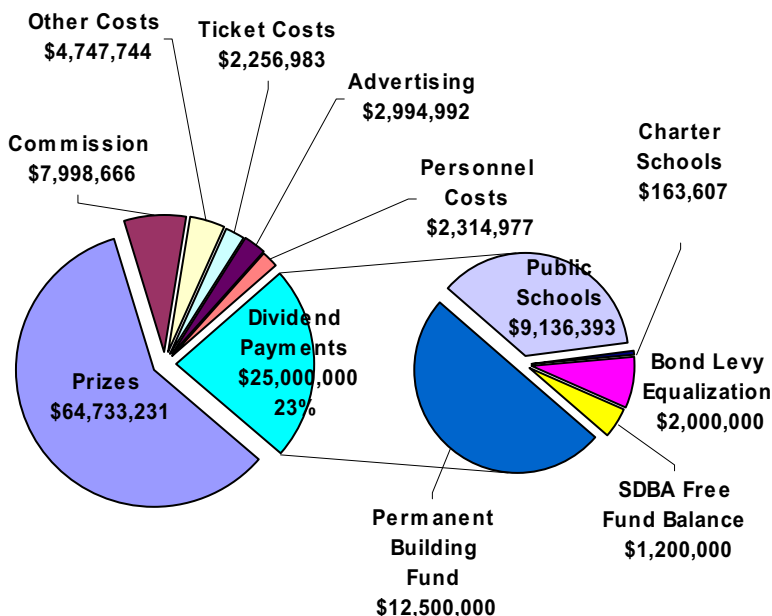
Two percent surcharge on liquor sales to the Drug Court and Family Court Services Fund.

Annual fixed distributions totaling \$8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

Remainder of profits distributed as follows:

- 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
 - 90% to those incorporated cities with liquor stores in proportion to sales.
 - 10% to those incorporated cities without liquor stores in proportion to population.

Where the Lottery Revenues went in FY 2005



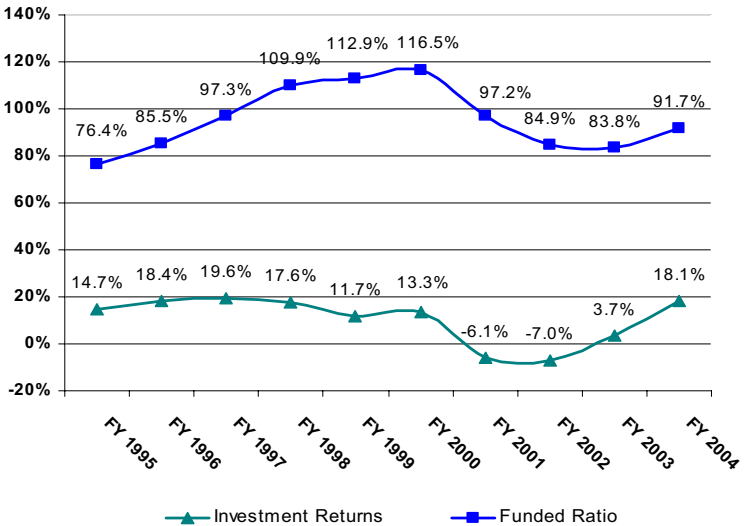
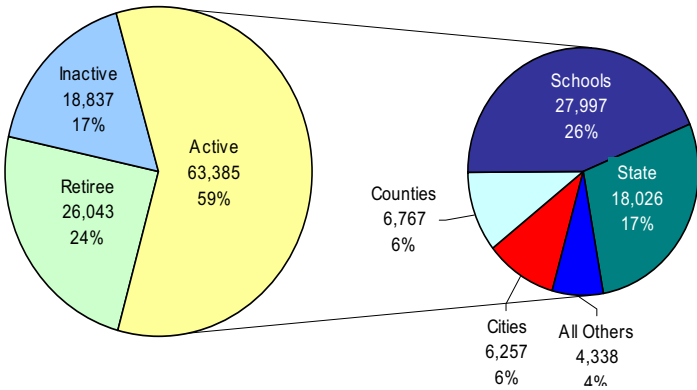
State lottery revenues are derived from the sale of lottery tickets and deposited into the State Lottery Fund. The Fund is used to pay agency administrative costs including personnel, operating, and capital outlay. Other expenditures authorized from the State Lottery Fund, and appropriated on a continuous basis include expenses for prizes, retail commissions, and advertising and promotion costs.

Per Idaho Code section 67-7434 a lottery dividend must be paid annually from net income of lottery ticket sales. One-half of the dividend is paid to the state Permanent Building Fund and the other half of the dividend is paid to the School District Building Account. In FY 2005 the total dividend was \$25,000,000.

The State Board of Education for FY 2005 spent the majority of the lottery dividend on maintenance, furnishing, and/or purchasing sites for public school buildings across the state. Charter schools received \$163,607 for maintenance or construction costs. The Bond Levy Equalization Fund received \$2,000,000 as instructed by SB 1434, and the State Board held \$1,200,000 in the School District Building Account.

Public Employee Retirement System of Idaho

688 employer units belong to PERSI, for a total system membership of 108,265



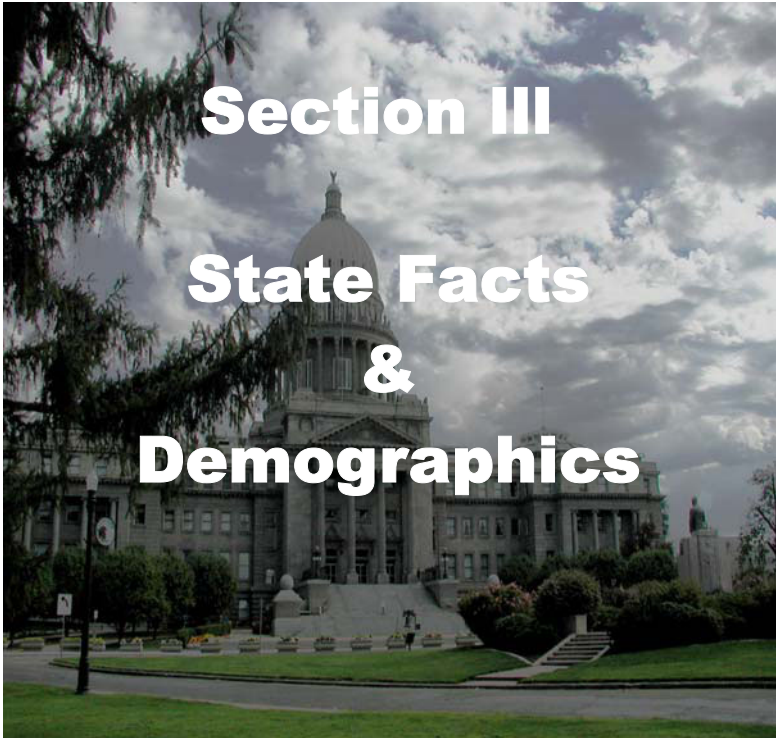
The PERSI Base Plan experienced a 18.1% gross return on investments in FY 2004, which equals \$1.113 billion in net investment gain. As of July 1, 2004, the PERSI Base Plan fund was valued at over \$7.43 billion, up from \$6.31 billion the prior year. PERSI's unfunded actuarial liability at 7.8 years is less than the 25-year amortization period required by law. In November 2002, the PERSI board approved a total contribution rate increase including employee and employer rates, of 3% (phased-in over three years beginning in FY05). The second rate increase scheduled for FY 2006 was postponed for one year. At the end of the phase in, contribution rates will be at the same level they were prior to November of 1997 when rates were originally reduced 3%.

Idaho Millennium Fund

\$ Millions

| Fiscal Year | Beg. Market Value | Receipts | Transfers to Gen. Fund | Earnings/ (Losses) | Transfers to Approp. | Ending Market Value |
|-------------|-------------------|----------|------------------------|--------------------|----------------------|---------------------|
| 2000 | | \$ 29.7 | | \$.5 | (\$.4) | \$ 29.8 |
| 2001 | \$ 29.8 | \$ 22.8 | | (\$2.1) | (\$1.8) | \$ 48.8 |
| 2002 | \$ 48.8 | \$ 26.6 | (\$19.3) | (\$4.2) | (\$2.4) | \$ 49.3 |
| 2003 | \$ 49.3 | \$ 26.7 | (\$70.3) | (\$.72) | (\$4.9) | \$0 |
| 2004 | \$0 | \$ 22.8 | | (\$.06) | \$0 | \$ 22.8 |
| 2005 | \$ 22.8 | \$ 23.2 | | \$.6 | (\$1.9) | \$ 44.6 |
| 2010 | \$ 178.9 | \$ 32.1 | | \$ 14.9 | (\$5.6) | \$ 220.3 |
| 2015 | \$ 403.2 | \$ 33.4 | | \$ 32.7 | (\$15.9) | \$ 453.5 |
| 2020 | \$ 668.6 | \$ 32.2 | | \$ 53.7 | (\$28.4) | \$ 726.0 |
| 2025 | \$ 978.7 | \$ 33.9 | | \$ 78.3 | (\$42.8) | \$ 1,048.1 |

- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds that the state receives as a result of the master settlement agreement reached with tobacco companies. This legislation preserves the long-term capital value of these funds through a 5 percent annual distribution rule. Fund investments are managed by the State Treasurer.
- ◆ There is **NO** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 simply provides that “the uses of this fund shall be determined by legislative appropriation.”
- ◆ H701 (2002 Idaho Session Laws 156) transferred the April 2002 tobacco payment of \$19.3 million directly to the General Fund.
- ◆ S1517 (2002 Idaho Session Laws 205) transferred \$10 million to the General Fund from the fiscal year 2003 scheduled tobacco payments.
- ◆ S1195 (2003 Idaho Session Laws 341) transferred the following: (1) \$798,200 to the Income Fund for FY03 Millennium Fund appropriations; (2) \$2,438,700 to the Income Fund for FY04 Millennium Fund appropriations; (3) the entire remaining balance of the fund to the General Fund (\$40.7 million); and (4) \$16.3 to the General Fund from the April 2003 tobacco payment.

A photograph of the Idaho State Capitol building, a large neoclassical structure with a prominent dome, surrounded by green lawns and trees under a cloudy sky. The text "Section III" is at the top, followed by "State Facts & Demographics" in large, bold, white letters.

Section III

State Facts & Demographics

| | |
|---|------------|
| Idaho Facts | 107 |
| County and County Seat Populations | 108 |
| Idaho's 20 Largest Cities & NW Population Highlights | 109 |
| Legislature Statistics | 110 |
| Legislative Staff Organizational Chart..... | 111 |
| State Rankings | 112 |

Idaho Facts

Geography

| | |
|--------------------|---|
| Land Area: | 83,557 square miles (13th in area size) |
| Lowest Elevation: | 770 feet, Snake River at Lewiston |
| Highest Elevation: | 12,662 feet, Mt. Borah in Custer County |
| Length: | 164 / 479 miles at shortest / longest point |
| Width: | 45 / 305 miles at narrowest / widest point |
| % of Fed. Land: | 63.1% |
| % of State Land: | 5.1% |

State Symbols

| | |
|------------|--|
| Bird | Mountain Bluebird (<i>Sialia arctica</i>) |
| Fish | Cutthroat Trout (<i>Oncorhynchus clarki</i>) |
| Flower | Syringa (<i>Philadelphus lewisii</i>) |
| Folk Dance | Square Dance |
| Fossil | Hagerman Horse |
| Fruit | Huckleberry |
| Gem | Star Garnet |
| Horse | Appaloosa |
| Insect | Monarch Butterfly (<i>Danaus plexippus</i>) |
| Motto | <i>Esto Perpetua</i> ("Let it be perpetual") |
| Nickname | The Gem State |
| Raptor | Peregrine Falcon (<i>Falco peregrinus</i>) |
| Song | "Here We Have Idaho" |
| Tree | White Pine (<i>Pinus monticola</i>) |
| Vegetable | Potato |

Cities and Counties

| | |
|--------------------|----------------------------------|
| Number of Cities | 201 Incorporated Cities |
| Largest | Boise, Ada Cty, pop. 190,122 |
| Smallest | Warm River, Fremont Cty, pop. 10 |
| Number of Counties | 44 |
| Largest | Ada, population 332,523 |
| Smallest | Clark, population 906 |

Idaho Counties

| County | Population 2004 Est. | County Seat | Population 2004 Est. | License Prefix |
|--------------|-------------------------|----------------|-------------------------|-------------------|
| Ada | 332,523 | Boise | 190,122 | 1A |
| Adams | 3,451 | Council | 733 | 2A |
| Bannock | 75,672 | Pocatello | 50,723 | 1B |
| Bear Lake | 6,323 | Paris | 538 | 2B |
| Benewah | 8,961 | St. Maries | 2,569 | 3B |
| Bingham | 43,205 | Blackfoot | 10,707 | 4B |
| Blaine | 21,103 | Hailey | 7,462 | 5B |
| Boise | 7,362 | Idaho City | 487 | 6B |
| Bonner | 39,872 | Sandpoint | 7,647 | 6B |
| Bonneville | 89,653 | Idaho Falls | 52,148 | 8B |
| Boundary | 10,396 | Bonnors Ferry | 2,698 | 9B |
| Butte | 2,838 | Arco | 1,001 | 10B |
| Camas | 1,013 | Fairfield | 375 | 1C |
| Canyon | 158,038 | Caldwell | 32,718 | 2C |
| Caribou | 7,213 | Soda Springs | 3,299 | 3C |
| Cassia | 21,393 | Burley | 9,180 | 4C |
| Clark | 906 | Dubois | 620 | 5C |
| Clearwater | 8,393 | Orofino | 3,151 | 6C |
| Custer | 4,114 | Challis | 853 | 7C |
| Elmore | 28,878 | Mtn. Home | 11,427 | E |
| Franklin | 12,199 | Preston | 4,962 | 1F |
| Fremont | 12,263 | St. Anthony | 3,414 | 2F |
| Gem | 15,963 | Emmett | 5,981 | 1G |
| Gooding | 14,346 | Gooding | 3,313 | 2G |
| Idaho | 15,616 | Grangeville | 3,156 | I |
| Jefferson | 20,782 | Rigby | 3,012 | 1J |
| Jerome | 19,279 | Jerome | 8,377 | 2J |
| Kootenai | 122,350 | Coeur d'Alene | 38,388 | K |
| Latah | 35,169 | Moscow | 21,900 | 1L |
| Lemhi | 7,820 | Salmon | 3,056 | 2L |
| Lewis | 3,753 | Nezperce | 515 | 3L |
| Lincoln | 4,326 | Shoshone | 1,496 | 4L |
| Madison | 30,782 | Rexburg | 24,733 | 1M |
| Minidoka | 19,229 | Rupert | 5,303 | 2M |
| Nez Perce | 37,823 | Lewiston | 31,028 | N |
| Oneida | 4,143 | Malad | 2,098 | 1O |
| Owyhee | 10,998 | Murphy | N/A | 2O |
| Payette | 21,587 | Payette | 7,418 | 1P |
| Power | 7,483 | American Falls | 3,985 | 2P |
| Shoshone | 12,827 | Wallace | 887 | S |
| Teton | 7,253 | Driggs | 1,137 | 1T |
| Twin Falls | 67,935 | Twin Falls | 37,619 | 2T |
| Valley | 7,970 | Cascade | 977 | V |
| Washington | 10,059 | Weiser | 5,415 | W |
| Total | 1,393,262 | | 57,438 | |

Idaho's 20 Largest Cities

| Population Rank | City | 2004 Est. | 2000 Census | Change | % Change |
|-----------------|---------------|-----------|-------------|--------|----------|
| 1 | Boise City | 190,122 | 185,787 | 4,335 | 2.3% |
| 2 | Nampa | 68,156 | 51,867 | 16,289 | 31.4% |
| 3 | Idaho Falls | 52,148 | 50,730 | 1,418 | 2.8% |
| 4 | Pocatello | 50,723 | 51,466 | -743 | -1.4% |
| 5 | Meridian | 44,962 | 34,919 | 10,043 | 28.8% |
| 6 | Coeur d'Alene | 38,388 | 34,514 | 3,874 | 11.2% |
| 7 | Twin Falls | 37,619 | 34,469 | 3,150 | 9.1% |
| 8 | Caldwell | 32,718 | 25,967 | 6,751 | 26.0% |
| 9 | Lewiston | 31,028 | 30,904 | 124 | 0.4% |
| 10 | Rexburg | 24,733 | 17,257 | 7,476 | 43.3% |
| 11 | Moscow | 21,900 | 21,291 | 609 | 2.9% |
| 12 | Post Falls | 21,351 | 17,247 | 4,104 | 23.8% |
| 13 | Eagle | 16,176 | 11,143 | 5,033 | 45.2% |
| 14 | Mountain Home | 11,427 | 11,085 | 342 | 3.1% |
| 15 | Garden City | 11,173 | 10,624 | 549 | 5.2% |
| 16 | Hayden | 11,086 | 10,419 | 667 | 6.4% |
| 17 | Blackfoot | 10,707 | 9,316 | 1,391 | 14.9% |
| 18 | Chubbuck | 10,492 | 9,700 | 792 | 8.2% |
| 19 | Ammon | 9,763 | 9,159 | 604 | 6.6% |
| 20 | Kuna | 9,460 | 5,382 | 4,078 | 75.8% |

Northwest Population Highlights

| Northwest Population | 2003 Est. | 2000 | Change | % Change |
|----------------------|-----------|-----------|---------|----------|
| Idaho | 1,393,262 | 1,293,953 | 99,309 | 7.7% |
| Montana | 926,865 | 902,195 | 24,670 | 2.7% |
| Nevada | 2,334,771 | 1,998,257 | 336,514 | 16.8% |
| Oregon | 3,594,586 | 3,421,399 | 173,187 | 5.1% |
| Utah | 2,389,039 | 2,233,169 | 155,870 | 7.0% |
| Washington | 6,203,788 | 5,894,121 | 309,667 | 5.3% |
| Wyoming | 506,529 | 493,782 | 12,747 | 2.6% |

2005

58th Legislature, First Regular Session

Senate

35 Members 7 Democrat (20%) 4 Female (11%)
 28 Republican (80%) 31 Male (89%)

President Pro Tem : Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 3.5 terms

Longest serving senator: 12 terms (Sen. Darrington)

House of Representatives

70 Members 13 Democrat (19%) 24 Female (34%)
 57 Republican (81%) 46 Male (66%)

Speaker: Bruce Newcomb R-Burley

Average Tenure in the House: 3.9 terms

Longest serving representative: 12 terms (Reps. Crow and Wood)

| Legislation | 2005 | 5-Yr Average |
|--------------------------|------|--------------|
| Bills Drafted | 946 | 974 |
| Bills Introduced | 642 | 642 |
| Bills Passed Both Houses | 414 | 393 |
| Bills Enacted | 405 | 388 |
| Length of Session (Days) | 87 | 85 |

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2004-2005 are:

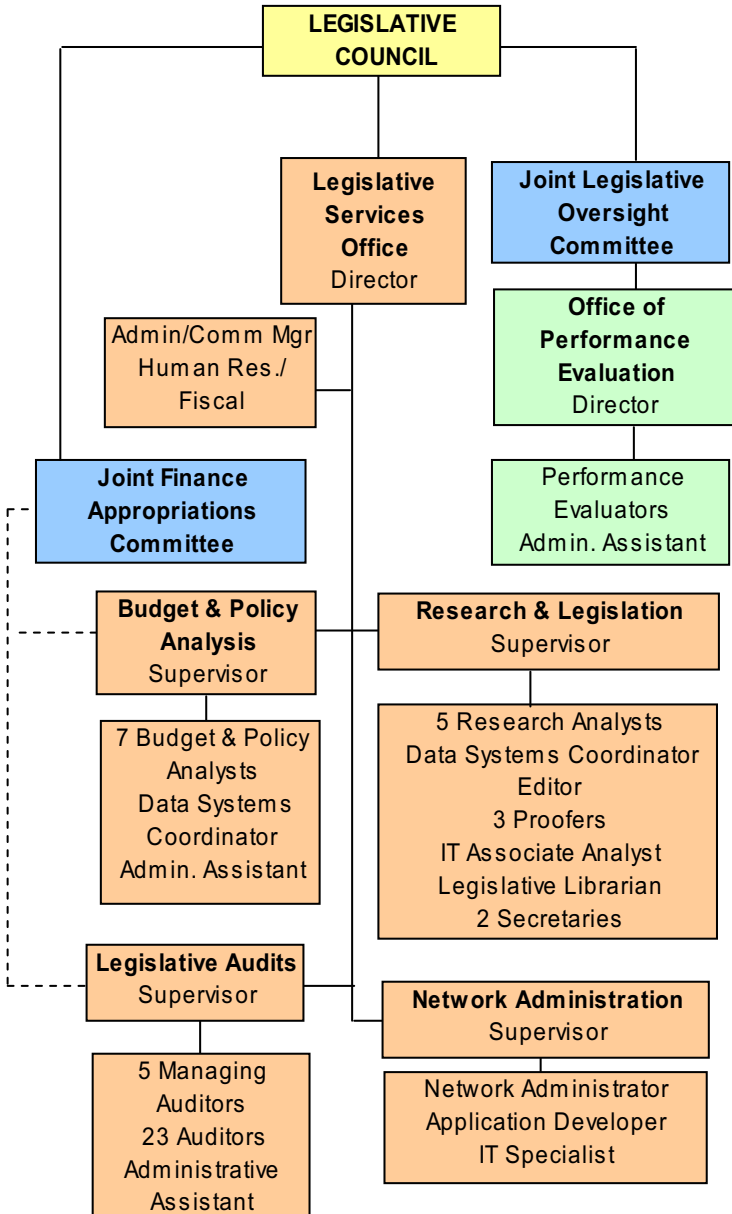
Senate

Robert Geddes, Jr.
 Bart Davis
 Patti Anne Lodge
 Dick Compton
 Clint Stennet
 Elliot Werk
 David Langhorst

House

Bruce Newcomb
 Lawrence Denney
 Frances Field
 Gary Collins
 Wendy Jaquet
 Mary Lou Shepherd
 Elaine Smith

Legislative Staff Organizational Chart



Idaho Rankings

Commodities

| | US Rank | US % | Production | Unit |
|----------------------|---------|------|-------------|------|
| Potatoes | 1 | 27 | 123,180,000 | cwt |
| Austrian Winter Peas | 1 | 64 | 112,000 | cwt |
| Wrinkled Seed Peas | 2 | 24 | 163,000 | cwt |
| Barley | 2 | 17 | 47,520,000 | bu |
| Sugarbeets | 2 | 20 | 6,044,000 | ton |
| Lentils | 3 | 26 | 627,000 | cwt |
| Dry Edible Peas | 3 | 12 | 648,000 | cwt |
| All Mint | 3 | 16 | 1,414,000 | lb |
| Hops | 3 | 10 | 5,266,300 | lb |
| Dry Edible Beans | 5 | 7 | 1,497,000 | cwt |
| Sweet Cherries | 5 | 1 | 2,900 | ton |
| All Wheat | 9 | 4 | 87,300,000 | bu |
| All Hay | 11 | 3 | 4,950,000 | ton |
| Apples | 11 | 1 | 70,000,000 | lb |

Livestock and Livestock Products

| | US Rank | US % | Production | Unit |
|-----------------|---------|------|-------------|---------|
| Trout | 1 | 68 | 34,600,000 | lb |
| American Cheese | 4 | 13 | 481,045,000 | lb |
| Milk | 5 | 5 | 8,744 | Mil. lb |
| Wool | 8 | 6 | 2,115,000 | lb |
| Sheep & Lamb | 8 | 4 | 260,000 | head |
| Honey | 11 | 3 | 4,600,000 | lb |
| Cattle & Calves | 15 | 2 | 2,010,000 | head |

cwt = hundredweight; bu = bushel

Source: 2004 Idaho Agricultural Statistics Bulletin, Idaho Agricultural Statistics Service, U.S. Dept. of Agriculture

| | | RANKING | |
|-------------------------------|-----------------|---------|-----|
| | VALUE | US | NW* |
| AGRICULTURE | | | |
| 2003 Number of Farms | 25,000 | 32 | 4 |
| 2003 Average Acres Per Farm | 472 | 14 | 5 |
| 2003 Farm Income: Crops | \$1,775,893,000 | 21 | 3 |
| 2003 Farm Income: Livestock | \$2,177,350,000 | 17 | 1 |
| 2003 Farm Income: Gov't Pymts | \$152,230,964 | 29 | 3 |
| 2003 Acres Planted | 4,360,000 | 23 | 2 |
| 2003 Acres Harvested | 4,188,000 | 22 | 2 |

| | | RANKING | |
|--|-----------|---------|-----|
| | VALUE | US | NW* |
| POPULATION | | | |
| Population (2004) | 1,393,262 | 39 | 5 |
| Percent Change (2003 to 2004) | 1.9% | 4 | 2 |
| Persons Per Square Mile (2004) | 16.8 | 44 | 5 |
| % White Population (2003) | 95.5% | 4 | 1 |
| % Hispanic Population (2003) | 8.7% | 15 | 4 |
| 2025 Population (projected) | 1,739,000 | 40 | 5 |
| 2000-2025 % Pop. Change (proj) | 34.4% | 6 | 2 |
| Net Migration of Pop. (2003 to 2004) | 12,624 | 11 | 3 |
| Population per U.S. House Seat (2005) | 696,631 | 13 | 5 |
| Population per State Legislator (2005) | 13,269 | 41 | 5 |
| EDUCATION | | | |
| % School Age Pop to Total Pop. (2003) | 19.8% | 4 | 2 |
| Pupil-Teacher Ratio (2004) | 17.7 to 1 | 8 | 5 |
| Average Teacher Salary (2004) | \$41,080 | 30 | 4 |
| Pub High School Grad Rate (2004) | 82.3% | 7 | 2 |
| % of Pop High School Grad (2003) | 88.2% | 19 | 5 |
| High School Dropout Rate (2001) | 5.6% | 9 | 2 |
| Per Capita Expend. for Ed. (2002) | \$1,804 | 41 | 6 |
| Education Expend. as % of All State & Local Expenditures (2002) | 35.6% | 21 | 2 |
| Expenditures Per Pupil (2004) | \$6,372 | 43 | 5 |
| Per Capita Higher Ed. Exp. (2002) | \$515 | 33 | 6 |
| % of Pop. College Grads (2003) | 22.5% | 41 | 5 |
| Population per Public Library (2001) | 9,240 | 39 | 5 |
| ECONOMY | | | |
| Gross State Product (GSP) (2003) | \$40.4 B | 43 | 5 |
| Percent change in (GSP) 1998-2002 | 25.4% | 1 | 1 |
| Personal Income (2003) | \$35.0 B | 42 | 5 |
| Per Capita Personal Income (2003) | \$25,583 | 45 | 6 |
| Median Household Income (2003) | \$40,230 | 34 | 6 |
| Tax Burden (federal,state & local taxes as % of income) (2003) | 26.2% | 35 | 6 |
| GOVERNMENT FINANCE | | | |
| Per Capita Fed Gov't Exp (2003) | \$6,330 | 34 | 4 |
| Federal Civilian Employees Per 10,000 Population (2002) | 58 | 19 | 5 |

| | | RANKING | |
|---|---------|---------|-----|
| | VALUE | US | NW* |
| GOVERNMENT FINANCE (cont.) | | | |
| Per Capita Property Tax Rev (2002) | \$714 | 36 | 6 |
| Per Capita State Tax Rev (2003) | \$1,715 | 33 | 4 |
| Per Capita State Indiv Income Tax Rev (2003) ¹ | \$617 | 25 | 3 |
| Per Capita State Corporate Income Tax Revenue (2003) ¹ | \$68 | 26 | 1 |
| Per Capita State Sales Tax Rev (2003) ² | \$616 | 25 | 5 |
| Per Capita State Fuel Tax Rev (2003) | \$155 | 8 | 2 |
| Per Capita State Gov't Exp (2002) | \$3,897 | 37 | 6 |
| St. Employees Per 10,000 Pop (2003) | 171 | 23 | 5 |
| Per Capita Local Gov't Total Revenue (2002) | \$2,858 | 36 | 6 |
| Per Capita Local Gov't Exp (2002) | \$2,787 | 37 | 6 |

¹ NV, WA, and WY do not have income tax

² MT and OR do not have sales tax

EMPLOYMENT & LABOR

| | | | |
|--------------------------------------|----------|----|---|
| Average Annual Pay (2003) | \$28,677 | 46 | 6 |
| Unemployment Rate (2004) | 4.0% | 39 | 4 |
| Labor Force: % Women (2003) | 61.1% | 23 | 4 |
| Job Growth (2003-2004) | 2.6% | 11 | 5 |
| % Emp: Construction (2004) | 7.0% | 4 | 3 |
| % Emp: Government (2004) | 19.6% | 10 | 3 |
| % Emp: Leisure & Hospitality (2004) | 9.3% | 24 | 5 |
| % Emp: Manufacturing (2004) | 10.3% | 23 | 3 |
| % Emp: Mining (2004) | 0.3% | 8 | 3 |
| % Emp: Prof. & Business Serv. (2004) | 12.7% | 13 | 1 |

CRIME & LAW ENFORCEMENT

| | | | |
|--|-------|----|---|
| Violent Crimes Per 100,000 Population (2003) | 242.7 | 44 | 7 |
| Murders Per 100,000 Pop (2003) | 1.8 | 45 | 7 |
| State Prisoner Incarceration Rate Per 100,000 Pop. (2003) | 427 | 19 | 2 |

| | | RANKING | |
|--|---------|---------|-----|
| | VALUE | US | NW* |
| CRIME & LAW ENFORCEMENT (cont.) | | | |
| Death Row Inmates (2003) | 19 | 22 | 3 |
| Full-Time Law Officers Per 100,000 Population (2000) | 212 | 36 | 3 |
| Per Capita State & Local Expenditures for Police (2002) | \$179 | 31 | 7 |
| Per Capita State & Local Expenditures for Corrections (2002) | \$171 | 24 | 5 |
| ENERGY & ENVIRONMENT | | | |
| Per Cap. BTU's Consumed (2001) | 379 | 19 | 3 |
| Per Capita Energy Expend. (2001) | \$2,378 | 31 | 4 |
| Electricity Prices - Per Million BTUs (2001) | \$14.41 | 48 | 6 |
| Natural Gas Price - Per Million BTUs (2001) | \$6.88 | 29 | 3 |
| Per Capita Gasoline Used (Gal.) (2003) | 460 | 38 | 4 |
| National Priority Listed Hazardous Waste Sites (2004) | 9 | 41 | 5 |
| Pollution Released by Mfg. Plants Per Pounds of Toxins (2002) | 15.6 M | 32 | 4 |
| HEALTH | | | |
| % of Pop. w/o Health Insurance (2003) | 17.5% | 9 | 2 |
| Community Hospitals Per 100,000 Population (2003) | 2.9 | 12 | 3 |
| Birth Rate Per 1,000 Pop (2003) | 16 | 4 | 2 |
| Teenage Birth Rate Per 1,000 (2003) | 42.8 | 26 | 3 |
| Births to Unmarried Women as a % of All Births (2003) | 22.3% | 49 | 6 |
| Abortions Per 1,000 Live Births (2001) ¹ | 36 | 46 | 6 |
| Deaths (2002) | 9,923 | 41 | 5 |
| Cancer Deaths (2005) | 2,280 | 42 | 5 |
| Heart Disease Deaths (2002) | 2,532 | 42 | 5 |
| Suicide Deaths (2002) | 202 | 38 | 5 |
| AIDS Deaths (2001) | 11 | 45 | 5 |
| Percent of Adults Overweight (2003) | 37.2 | 14 | 1 |

¹ No data reported by WY

| | | RANKING | |
|--|-----------|---------|-----|
| | VALUE | US | NW* |
| HEALTH (cont.) | | | |
| % of Children (19-35 months) fully immunized (2003) | 61.4% | 47 | 5 |
| SOCIAL WELFARE | | | |
| % of Population in Poverty (2003) | 11.0% | 24 | 4 |
| Per Cap Soc. Sec. Payment (2002) | \$1,453 | 40 | 5 |
| % Population in Medicare (2003) | 13.0% | 40 | 4 |
| % Pop. Receiving Public Aid (2002) | 1.7% | 49 | 6 |
| Recipients of TANF Payments (2003) | 3,429 | 49 | 6 |
| % Change in TANF Recipients (2002-2003) | 13.1% | 2 | 1 |
| % Pop. Receiving Food Stamps (2004) | 6.6% | 33 | 4 |
| TRANSPORTATION | | | |
| Per Cap Fed Highway Fund (2005) | \$154 | 8 | 3 |
| % Federally Funded Road & Street Miles (2003) | 22.3 | 35 | 4 |
| Pub Road & Street Mileage (2003) | 46,929 | 35 | 4 |
| Highway Fatalities Per 100 Million Vehicle Miles (2003) | 2.05 | 5 | 2 |
| Alcohol Related Fatalities as a % of all Highway Fatalities (2003) | 37 | 35 | 6 |
| Safety Belt Usage Rate (2004) | 74% | 37 | 6 |
| Vehicle Registrations (2003) | 1,301,120 | 38 | 4 |
| DEFENSE | | | |
| Per Capita US Defense Dept. Expenditures (2003) | \$2,030 | 9 | 2 |
| US Def. Dept. Personnel (2003) | 12,600 | 44 | 5 |
| Active Duty Military Personnel (2003) | 4,353 | 31 | 4 |
| Number of Veterans in Idaho (2003) | 122,825 | 42 | 5 |

Source: *State Rankings 2005*, Morgan Quitno, 16th Edition

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington, and Wyoming.

Values Are Ranked From High To Low (Highest = 1)

Notes:

